



U.S. Department
of Transportation

Federal Transit
Administration

Reporting Manual

For the 1992 Section 15 Report Year



Audit Review and Analysis Division
Office of Capital and Formula Assistance



Executive Summary

The Federal Transit Administration's (FTA) Section 15 program helps meet information needs in planning for public transportation services and making investment decisions at the Federal, State, and local levels. The program's goal is to provide an accurate and validated transit information database in a timely manner. Since the information collected in this program will affect public policy for many years, your cooperation to provide accurate data is essential.

The Intermodal Surface Transportation Efficiency Act of 1991 (ISTEA) changed the name of the Urban Mass Transportation Administration (UMTA) to the FTA, effective December, 1991.

The revised reporting system streamlines the process for reporters, maintains historical continuity for analysts, and enhances data accuracy. The reporting system includes:

- One basic level of reporting;
- Reporting of optional information;
- Consolidation of revenue and expense data for reporting;
- Consolidation of the Financial Data Certification and Section 9 Data Certification into one independent Auditor Statement;
- Inclusion of complementary paratransit services as public mass transportation;
- Exemptions for systems with five or fewer vehicles, and
- Diskette reporting.

Changes to the Section 15 program for 1992 are summarized in the introduction and incorporated throughout the Reporting Manual.

The enclosed reporting forms are designed to help you report as easily as possible while establishing uniformity. The forms are used to record information in several areas. The initial series of forms, the Basic Information Report Series Forms (000's), establish a basic agency profile. The Capital Report Series Forms (100's) detail the origin, amount and uses of an agency's capital funding. The Revenue Report Series Forms (200's) capture information on revenues as well as operating funding from all sources. The Operating Expenses Report Series Forms (300's) detail operating expenses by activity. The Non-Financial Operating Data Report Series Forms (400's) collect various operating data such as service levels, maintenance, safety, vehicle inventories, and employee work hours. The Summary Series Forms (900's) consist of the data used for the Section 9 apportionment.

Two declarations are required to ensure the accuracy of the data. Sample formats are provided. These declarations are the Chief Executive Officer (CEO) Certification and the independent Auditor Statement (Financial and Section 9 data).

The forms and statements are due to FTA as follows:

- For fiscal year end dates between January 1 and June 30, your report is due October 28.
- For fiscal year end dates between July 1 and September 30, your report is due January 28.
- For fiscal year end dates between October 1 and December 31, your report is due April 30.

If there are any questions or if FTA can do anything to assist you in reporting, please write to the address below.

Federal Transit Administration
Office of Capital and Formula Assistance
Audit Review and Analysis Division
P.O. Box 61126
Washington, DC 20039-1126

Note: Please use the U.S. Postal Service for deliveries to this P.O. Box.

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Introduction

Introduction

What is Section 15?

The following is Section 15 of the Federal Transit Act (FT Act), as amended:

SEC.15(a) The Secretary shall by January 10, 1977, develop, test, and prescribe a reporting system to accumulate public mass transportation financial and operating information by uniform categories and a uniform system of accounts and records. Such system shall be designed to assist in meeting the needs of individual public mass transportation systems, Federal, State and local governments, and the public for information on which to base planning for public transportation services, and shall contain information appropriate to assist in the making of public sector investment decisions at all levels of government. The Secretary is authorized to carry out this subsection independently, or by grant or contract (including working arrangements with other Federal, State, or local government agencies). The Secretary is authorized to request and receive such information or data as he deems appropriate from public or private sources.

(b) After July 1, 1978, the Secretary shall not make any grant under Section 5 or 9 unless the applicant for such grant and any person or organization to receive benefits directly from that grant are each subject to the reporting system and the uniform system of accounts and records prescribed under subsection (a) of this section.

(c) The Secretary shall, not later than July 1, 1979, report to Congress on the system prescribed under authority of this section, together with his recommendations for any further legislation, if any, he deems necessary in connection with such systems.

The Section 15 reporting system evolved from the transit industry-initiated Project FARE (Uniform Financial Accounting and Reporting Elements). Over the years, a cooperative working arrangement has developed between the transit industry and the Federal government on the Section 15 data collection and reporting system. The private and public sectors have recognized the importance of and need for timely and accurate data on which to assess the continued progress of the nation's mass transportation systems.

Changes in FY 1992 Reporting

Declarations: Reporters are required to submit a certification from the Chief Executive Officer and a statement from independent auditors. The statement reduces the burden of reporting by requiring a review of data rather than a complete examination.

Auditor Statement: The independent Auditor Statement replaces the Financial Data Certification and the Section 9 Data Certification.

Reporting Level: All reporters complete one basic level of information. There are no longer any voluntary levels of reporting (A, B, and C). All reporters complete the same set of forms, differentiated only by their system characteristics and urbanized area size.

Reporting Optional Data: Reporters may provide optional information on the Revenue Summary Form (201), the Operating Expenses Form (301), the Transit System Employee Work Hours Form (404), and the Transit System Service Forms (406 and 407). Optional information is a more detailed description of the basic data, but it is not required. Optional data fields are indicated on the forms as fields with < > inserted.

Joint Expense Reporting: Joint expenses are fully allocated on the Operating Expenses Form (301). Joint expenses must be allocated by function and object class directly to modes.

Americans with Disabilities Act (ADA): Services defined as complementary paratransit under the ADA are recognized as public transportation for Section 15 reporting.

Private Conventional and Subscription Bus Services: Reporters must submit a full report in order for the data to be included in the urbanized area's Section 9 apportionment.

Agencies With Five or Fewer Vehicles: Agencies with five or fewer vehicles in annual maximum service for non-fixed guideway systems are not required to file a Section 15 report. The previous threshold was three vehicles.

Diskette Reporting: A computer assisted approach to completing your Section 15 report will be released for use in submitting your report. Diskettes will be sent to each Section 15 reporter in accordance with the following schedule:

- For fiscal year end dates between January 1 and June 30, your diskettes will be sent approximately June 30, 1992.
- For fiscal year end dates between July 1 and September 30, your diskettes will be sent approximately August 31, 1992.
- For fiscal year end dates between October 1 and December 30, your diskettes will be sent approximately November 30, 1992.

Diskettes, user manual and line-by-line instructions will be provided to each reporter.

Forms' Revisions: In order to simplify the forms' completion, FTA has revised the reporting levels and introduced optional reporting of some data. Substantive form changes are identified in Exhibit 1 on page 4.

Exhibit 1

Substantive Forms Changes for 1992

All Forms: All forms have a Supplemental Information Form (005) check-off box to indicate that additional information is being provided. HR (heavy rail) and LR (light rail) are the new modal designations for RR (rapid rail) and SC (streetcar), respectively.

Transit System Identification Form (001): The form has been modified to include Chief Executive Officer information, demographic information, and modes and types of service.

Contractual Relationship Identification Form (002): The form has been modified to clearly identify the contractual relationship between buyer and seller, and to report revenues returned to the buyer of purchased transportation services.

Supplemental Information Form (005): The form has been modified for reporting other sources of funding on the Capital Funding Form (103) and the Sources of Operating Funding Form (203); and unusual features of a labor agreement pertaining to part-time employees on the Transit System Employee Work Hours Form (404).

Balance Sheet Form (101): The form has been eliminated.

Capital Funding Form (103): The form has been modified to report capital expenditures by mode.

Revenue Summary Form (201): The form has been modified to incorporate the Revenue Detail Form (202) through optional reporting. Revenue object class 414 has been added for revenue accrued to the reporter for the provision of transportation services to another agency through a purchased transportation agreement. Revenue object class 415 has been added for fare revenue collected by the seller (contractor) and returned to the reporter.

Revenue Detail (Levels A, B, and C) Form (202): The form has been eliminated.

Operating Expenses Form (301): The form now consolidates the previously required and voluntary level operating expenses forms through optional reporting. The form has been restructured to report mode rather than function on each page, and includes a system wide summary page. There are four basic and four optional functions. Ticketing and fare collection, and system security are now included in the vehicle operations function. Joint expenses are now allocated by function and object class to modes.

Operating Expenses Classified by Function Form (310): The form has been eliminated.

Direct, Joint, and Total Operating Expenses by Object Class and Mode (Level A) Form (311): The form has been eliminated.

Direct, Joint, and Total Operating Expenses by Object Class and Mode (Level B) Form (312): The form has been eliminated.

Direct, Joint, and Total Operating Expenses by Object Class and Mode (Level C) Form (313): The form has been eliminated.

Exhibit 1

Substantive Forms Changes for 1992 (continued)

System Summary by Object Class (Levels A, B, and C) Form (315): The form has been eliminated.

Operator's Wages Form (321): Time classifications have been consolidated.

Fringe Benefits Form (331): Employee contributions to fringe benefits have been eliminated.

Revenue Vehicle Maintenance Performance and Energy Consumption Form (402): Heavy maintenance facilities have been added. Energy consumption data have been expanded to include additional types of alternative fuels.

Transit Way Mileage Form (403): The form has been modified to include the number of stations that meet ADA accessibility requirements.

Transit System Employee Work Hours Form (404): Employee work hours now replace employee equivalents. The form includes accounting for hours worked by the reporter's employees in supporting directly operated services and optionally for purchased transportation services. Reporters are to indicate if part time employees are used and, optionally, the actual hours used by part time employees. Labor classifications have been realigned to those on the Operating Expenses Form (301).

Transit System Service (Non-Rail Modes) Form (406): Actual revenue capacity miles and service personnel data have been eliminated. Service supplied and consumed data are optional for time periods of an average weekday, except for number of vehicles in operation.

Transit System Service (Rail Modes) Form (407): Actual revenue capacity miles and service personnel data have been eliminated. Service supplied and consumed data are optional for time periods of an average weekday, except for number of trains and number of passenger cars in operation.

Revenue Vehicle Inventory Form (408): The form has been modified to include the number of vehicles that meet ADA accessibility requirements. The form has been restructured to report mode and type of service on separate pages.

Section 9 Statistics Form (901): Section 9 data are based on the 1990 U.S. Bureau of the Census designated urbanized areas (UZA). UZA numbers for most service areas have changed. The form has been modified to include the commencement date of revenue service on your first segment of fixed guideway by mode.

Who Reports

All recipients or beneficiaries of Section 9 funds are required to submit or coordinate the submittal of a Section 15 report.

Transit Agencies: Recipients or beneficiaries of Section 9 funds who administer and manage transit activities are responsible for submitting or coordinating the submittal of Section 15 reports regardless of whether they directly operate or purchase their transit services. These recipients or beneficiaries can be public entities directly operating services or contracting for all or part of the total transit service provided. They must report all service they provide or purchase regardless of whether Section 9 funds were used.

Operators of Purchased Transportation Services: Public agencies or private carriers who provide public mass transportation services under contract to recipients or beneficiaries of Section 9 funds must report data only for the services under contract.

Public Carriers with no Section 9 Subsidy: Public agencies that do not receive FTA Section 9 funds may voluntarily submit a complete Section 15 report.

Private Conventional and Subscription Bus Operators: Private providers of conventional and subscription bus services who are not under contract to a Section 9 recipient or beneficiary may voluntarily submit a complete Section 15 report.

Consolidated Section 15 Reporters: One reporter may file a consolidated report on behalf of other reporters if it is easier to collect and control the quality of the data. This often occurs when one agency coordinates the development and funding of public mass transportation services in an area. If you wish to file a consolidated report, make your request, in writing, identifying the names, fiscal year end dates, previous Section 15 ID numbers, if applicable, of the agencies to be included, and the date of the first consolidated report submission.

Agencies with Five or Fewer Vehicles: Agencies with five or fewer vehicles in annual maximum service for non-fixed guideway systems are not required to file a Section 15 report.

What to Report

The Section 15 report consists of a series of forms and declarations that provide a summary of your agency's transit characteristics, including financial and non-financial operating statistics, for your fiscal year.

Public transportation is service available to the general public. Sightseeing, charter, and school bus services are specifically excluded. For Section 15 purposes, you may also include comparable complementary paratransit services required by the Americans with Disabilities Act (ADA), defined as:

§...paratransit or other special service to individuals with disabilities that is comparable to the level of service provided to individuals without disabilities who use the fixed route system. (Federal Register, Vol. 56, No 173, September 6, 1991).

Financial and Non-Financial Operating Data: The initial series of forms, the Basic Information Report Series Forms (000's), establish a basic agency profile. The Capital Report Series Forms (100's) detail the origin, amount and uses of an agency's capital funding. The Revenue Report Series Forms (200's) capture information on revenues as well as operating funding from all sources. The Operating Expenses Report Series Forms (300's) detail operating expenses by activity. The Non-Financial Operating Data Report Series Forms (400's) collect various operating data such as service levels, maintenance, safety, vehicle inventories and employee work hours. The Summary Series Forms (900's) consist of the data used for the Section 9 apportionment.

Declarations: Two declarations are required to ensure the accuracy of the data. These declarations are the Chief Executive Officer (CEO) Certification and the Auditor Statement (Financial and Section 9 data). These are detailed on pages 25 through 38, together with suggested formats and procedures.

When to Report

Due Date: An original and two copies of the Section 15 report are due as follows:

- For fiscal year end dates between January 1 and June 30, your report is due October 28.
- For fiscal year end dates between July 1 and September 30, your report is due January 28.
- For fiscal year end dates between October 1 and December 31, your report is due April 30.

A report received within a 15 calendar-day grace period is not considered late.

Filing Extension: You may request a 30 calendar-day extension with good cause. Make your request, in writing, at least 15 days before the report due date. The 30 day extension includes the 15 calendar-day grace period.

Reporting Waiver: You may request a waiver of reporting requirements if there is good cause, i.e., data cannot be furnished without unreasonable expense and inconvenience. Make your request, in writing, at least 60 calendar-days before the report due date. This will not affect your Section 9 funding.

Late and Incomplete Reports: A report may be late or incomplete based on a number of items. Each type is described as well as how it may affect your agency.

Late Report: A report is considered late if you fail to report by your due date or the last day of the grace period.

Incomplete Report: A report is incomplete if it does not contain all the required reporting forms, data, or CEO Certification for your directly operated services; or if it is not in substantial conformance with the Section 15 definitions and requirements.

Note: If your report is missing a required Auditor Statement, but you do have a commitment by the Chief Executive Officer to obtain it in a timely manner, FTA may include your data in the calculation of the urbanized area's Section 9 apportionment but may withhold any new grants until the proper statement is received and accepted.

Failure to Report: The following are considered as failure to report: not submitting a report, submitting a late report, or submitting an incomplete report. As a result, your data may not be included in the Section 15 data base and FTA may declare your agency ineligible to receive directly or indirectly any Section 9 grants during an entire Federal fiscal year. This ineligibility applies to all reporting agencies regardless of the size of the urbanized area served.

Where to Report

Mailing Address: Send all reports and correspondence to:

Federal Transit Administration
Office of Capital and Formula Assistance
Audit Review and Analysis Division
P.O. Box 61126
Washington, DC 20039-1126

Note: Please use the U.S. Postal Service for deliveries to this P.O. Box.

Telephone Number: Telephone calls should be made to FTA's contractor: COMSIS Corporation at (301) 588-9676.

Facsimile Number: You may send documents to FTA's contractor by facsimile at (301) 588-8682 in order to expedite processing and information exchange. However, all faxed documents must be followed by an original and two copies.

You may obtain Section 15 reporting forms and reference documents by writing to the above address. Direct questions to the above address or call FTA's contractor.

How to Report

Section 15 ID: Your agency must have a Section 15 identification number before filing a report. If you provide service under a purchased transportation agreement and you operate 100 or more vehicles in annual maximum service across all modes for a single buyer, or if you are filing a

separate Section 15 report, your agency must have a unique Section 15 ID number for each public agency. For example, if ABC Private Transit Company is under contract to BBB Public Transit System in Florida and CCC Public Transit Agency in California, ABC Private Transit Company must have two Section 15 ID numbers.

Fiscal Year: The data contained in the Section 15 report should cover your fiscal year. If your fiscal year-end date changes, notify FTA immediately, in writing, so that FTA can confirm which twelve month period is contained in your next Section 15 submission.

Required Declarations and Forms: Not all forms are required of all reporters. For a summary of Section 15 requirements see Exhibit 2 on page 10.

Reporting Optional Data: Reporters may provide optional information on the Revenue Summary Form (201), the Operating Expenses Form (301), the Transit System Employee Work Hours Form (404), and the Transit System Service Forms (406 and 407). Optional information is a more detailed description of the basic data, but it is not required. Optional data fields are indicated on the forms as fields with < > inserted.

How to Complete the Forms: You may complete the forms either manually or through automated means:

Manual Completion:

- File each form in the package, even if it is not required. If a specific form does not apply, write N/A on that form.
- Use the accrual method of accounting.
- Round all financial data to the nearest dollar. Follow other rounding directions for each form.
- The forms are designed for use on a standard 10 pitch typewriter with a single line carriage return.

Automated Completion:

- Use the Diskette Reporting module to complete the forms on your computer (please refer to page 3), or
- Use computer generated forms, provided they have the identical layout as the corresponding forms they replace.

Report Submittal: Submit an original and two copies of all statements and forms. If you use diskette reporting, submit the diskette and two copies of the printouts.

Exhibit 2

Summary of Section 15 Reporting Requirements

Form Name	All Reporters	Directly Operated	Purchased Transportation	UZA ≥ 200,000 Population
Chief Executive Officer (CEO) Certification	√			
Auditor Statement	√ Except agencies issued a Financial data waiver			√ ≥ 100 Vehicles
Transit System Identification Form (001)	√			
Contractual Relationship Identification Form (002)			√	
Supplemental Information Form (005)	√ For special circumstances			
Capital Funding Form (103)	√			
Revenue Summary Form (201)	√			
Sources of Operating Funding Form (203)	√			
Operating Expenses Form (301)	√			
Operators' Wages Form (321)		√ >25 Vehicles per mode		
Prings Benefits Form (331)		√ >25 Vehicles all modes		
Revenue Vehicle Maintenance Performance and Energy Consumption Form (402)		√		
Transit Way Mileage Form (403)	√			
Transit System Employee Work Hours Form (404)	√			
Transit Safety Form (405)		√		
Transit System Service (Non-Rail Modes) Form (406)	√ Non-rail modes			
Transit System Service (Rail Modes) Form (407)	√ Rail modes			
Revenue Vehicle Inventory Form (408)	√			
Section 9 Statistics Form (901)				√

Generally Accepted Accounting Principles: The *Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System (USOA)* was never intended to be a unique, self-contained system. For it to be so would require addressing every possible Section 15 transaction and situation, which is clearly beyond the capabilities of FTA and Section 15 users. Rather, the Section 15 program is based on, and largely synonymous with, Generally Accepted Accounting Principles (GAAP) and Standards of Governmental Accounting and Financial Reporting.

As some of the uses of Section 15 information can be different from the uses of GAAP statements, the Section 15 program has evolved, in part, along different needs of its users. However, the areas of disagreement between Section 15 and GAAP are relatively small when compared with the areas of agreement.

The general rule, therefore, is: If a unique requirement exists for Section 15 purposes, this requirement will be contained in Section 15 reference documents provided by FTA (e.g., the USOA and the Reporting Manual). In the absence of unique Section 15 provisions to the contrary, Section 15 reporters should follow GAAP.

The promulgation of GAAP is the responsibility of two organizations: (1) the Financial Accounting Standards Board (FASB), which is responsible for general GAAP affecting all types of entities; and (2) the Governmental Accounting Standards Board (GASB), which is affiliated with the FASB and specializes in agencies in the United States. In the event of a conflict between FASB and GASB pronouncements, the GASB prevails for governmental entities.

Both FASB and GASB pronouncements are available through the FASB in Stamford, Connecticut. Most auditing firms will assist their clients in obtaining GAAP documents and applying GAAP requirements.

Accrual Method of Accounting: Use the accrual method of accounting in preparing your Section 15 report. Using the accrual basis, revenues are recorded when earned, regardless of whether or not receipt of the revenue takes place in the same reporting period. Similarly, expenditures are recorded as soon as they result in liabilities for benefits received, regardless of whether or not payment of the expenditure is made in the same reporting period. If you use a cash-basis or encumbrance-basis accounting system, you must make work-sheet adjustments to record the data on an accrual basis. Example 1, on page 12, provides an example for accrual accounting with respect to a capital asset.

Reference Documents: Volume II of the *Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System*, 49 CFR Part 630 *Federal Register*, September 25, 1987, and FTA Circular 9030.1A *Section 9 Formula Grant Application Instructions* are essential to understanding the forms and instructions presented in this manual. You can obtain these documents, as well as the other reference documents listed in Exhibit 3 on page 12, or by calling FTA's contractor at the telephone number on page 8.

Example 1

Accrual Method of Accounting

Example:

An operator plans to purchase five buses in fiscal year (FY) 1992 at a projected cost of \$600,000. FTA approves \$480,000 of Section 3 funds as the Federal share (based on 80/20 split for the Federal/non-Federal match).

The transit operator takes delivery of only three of the buses in FY 1992, however, incurring a cost of \$360,000.

Solution:

Report on the Capital Funding Form (103) (line 1) the Federal share of three buses = \$288,000 (\$360,000 × 80%), and under part B, the non-Federal share \$72,000 (\$360,000 × 20%).

Exhibit 3

Reference Documents

January 1977	<i>Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System: Volume II - Uniform System of Accounts and Records.</i>
April 1987	<i>Fully Allocated Cost Analysis Guidelines for Public Transit Providers, Price-Waterhouse, Office of Government Services, Washington, DC</i>
September 1987	<i>Uniform System of Accounts and Records and Reporting System; Clarification of Procedures for Addressing Noncompliance with Reporting Requirements; Final Rule. (52 FR 36182) (49 CFR Part 630)</i>
September 1987	<i>FTA Circular 9030.1A Section 9 Formula Grant Application Instructions</i>
July 1988	<i>FTA Circular 2710.1A Sampling Procedures for Obtaining Fixed Route Bus Operating Data Required Under the Section 15 Reporting System</i>
July 1988	<i>FTA Circular 2710.2A Sampling Procedures for Obtaining Demand Responsive Bus System Operating Data Required Under the Section 15 Reporting System</i>
July 1988	<i>FTA Circular 2710.4A Revenue Based Sampling Procedures for Obtaining Fixed Route Bus Operating Data Required Under the Section 15 Reporting System</i>
July 1988	<i>Government Auditing Standards</i>

Agencies with Five or Fewer Vehicles

Criteria

Reporters meeting these criteria are not required to file a Section 15 report:

- The number of vehicles required for annual maximum service (directly operated and purchased transportation across all modes) is five (5) or fewer.
- All service is non-fixed guideway.

However, you must receive an exemption from FTA. Contact FTA in writing at least 60 days prior to your report due date, describing your agency and including your Section 15 ID number. If FTA grants you an exemption, you will be notified in writing. You must apply annually for an exemption.

Exemption Requirements

The following should be submitted when requesting an exemption:

- A letter from your Chief Executive Officer stating that your agency meets the eligibility criteria.
- A Transit System Identification Form (001).
- A Revenue Vehicle Inventory Form (408) for each mode and type of service.

Record Keeping Requirements

Once an exemption has been granted, the following record keeping requirements apply:

- You must continue to follow the USOA accounting requirements for revenues and expenses.
- You are not required to collect or maintain any other data for Section 15 reporting purposes.
- You must continue to meet any requirements stipulated in Federal or State grants.

Section 9 Apportionment: Use of this exemption by an agency in an urbanized area of 200,000 or more population will adversely affect the Section 9 apportionment to your urbanized area, since your data will not be available to enter into the apportionment formula.

Purchased Transportation Services

All purchased transportation services specified in a written contract with a public agency who is a recipient or beneficiary of Section 9 funds must be reported. Include data only for those services that are specified in the purchased transportation agreement and for which there is a monetary consideration to the provider.

The purchased transportation services are reported either in a separate report or in the public agency's report. A provider using 100 or more vehicles in annual maximum service to a public agency submits a separate report completed from the perspective of directly operated service. A provider using fewer than 100 vehicles in annual maximum service to a public agency may be included in the public agency's report, or may file a separate report.

For providers using fewer than 100 vehicles in annual maximum service, filing a separate report should be the exception. One such case is when the public agency contracting for the service does not directly operate any transit services. In this situation, the report may be submitted by the provider on behalf of the public agency.

Definitions

Purchased Transportation: Transportation service provided to a public agency from a public or private transportation provider based on a written contract. A contractual relationship exists only if all the following criteria are met:

- The transportation provider is obligated in advance of the time the service is furnished to provide the operations for which the operating statistics are being reported, for a specific monetary consideration; and
- A written agreement exists that specifies the contractual relationship for the time period and the specific service generating the operating statistics included in the Section 15 report; and
- The written agreement is signed by authorized representatives of both the purchaser and the transportation provider, and should detail the services to be provided, and the nature and amount of the monetary consideration.

Note: Granting a transportation provider permission to operate certain services through a franchise or license does not, in itself, constitute purchased transportation. Also, management services contracts, in which all or some personnel or services are provided to manage or operate the transit system are not purchased transportation.

Monetary Consideration: The consideration paid by the public body to the private or public transportation provider (private/public carrier). The monetary consideration may include any of the following:

- Cash reimbursement of a private/public carrier's operating deficits;
- Predetermined cash payments to the private/public carrier for specific mass transportation services provided;
- Cash reimbursement to the private/public carrier for reduced fare programs specified by the public body (e.g., for students and for elderly and handicapped citizens); and
- Vehicles given, sold, loaned, or leased by the public body to the private/public carrier at or below market value.

Vehicles Operated in Maximum Service: Vehicles operated to meet annual maximum service requirements. This is the revenue vehicle count during the peak season of the year, on the week and day that maximum service is provided. Exclude atypical days or one-time special events.

Contract Expenditures by Buyer: Actual payments or accruals by the buyer under the purchased transportation agreement.

Revenues Retained by Seller: Fare revenues retained by the provider of the purchased transportation services.

Other Costs Incurred by the Buyer: Expenses of the buyer (public agency) that are directly attributable to the provision of purchased transportation services. Examples include the provision of maintenance services or fuel for the vehicles used by the provider, gathering and compiling Section 15 data, monitoring of provider operations, and other similar costs, where the buyer uses his resources to support the purchased service.

Revenues Returned to the Buyer: Fare revenues returned to the purchaser of the purchased transportation services.

Revenue Object Class 414: Revenue accrued by the seller (provider) of services through a purchased transportation agreement. These are the contract revenues earned (payments and accruals) by a Section 15 reporter under contract to another Section 15 reporter or agency.

Revenue Object Class 415: Fare revenues returned by a provider to the reporter through purchased transportation agreements.

Expense Object Class 508.01: Expenses for purchased transportation contracts involving fewer than 100 vehicles in maximum service and whose non-financial data are included in your report. Expenses include contract payments or accruals, retained fare revenues, plus any other contract related costs incurred by your agency.

Expense Object Class 508.02: Expenses for purchased transportation contracts involving 100 or more vehicles in maximum service and whose non-financial data are not included in your report. Expenses include contract payments or accruals, retained fare revenues, plus any other contract related costs incurred by your agency.

Reporting Requirements

100 or more Vehicles in Annual Maximum Service:

Seller: A provider using 100 or more vehicles in annual maximum service submits a separate report from the perspective of directly operated service. The report should be based on the provider's fiscal year, not necessarily that of the public agency buying the service. Only those services included in the purchased transportation written agreement should be reported even if they were operated for only a part of the buyer's or provider's fiscal year. Identify the public agency buying the purchased services in box 1C on the Contractual Relationship Identification Form (002).

Buyer: The public agency buying the service identifies the seller (provider) in box 1B on the Contractual Relationship Identification Form (002). The buyer reports payments or accruals, fare revenues retained by the provider, and any other contract related costs incurred by the buyer under object class 508.02. The buyer reports hours worked by employees of his agency on behalf of the purchased transportation services (optional) on the Transit System Employee Work Hours Form (404).

Fewer than 100 Vehicles in Annual Maximum Service: The following describes requirements for a reporter buying service from a provider using fewer than 100 vehicles in annual maximum service, and this service is included in the public agency's report. If the provider is submitting a separate report, the requirements described above for 100 or more vehicles in annual maximum service apply.

Buyer: The buyer identifies the seller (provider) of the transportation services in box 1A of the Contractual Relationship Identification Form (002). The buyer reports payments or accruals, fare revenues retained by the provider, and any other contract related costs incurred by the buyer under object class 508.01. The buyer reports hours worked by employees of his agency on behalf of the purchased transportation services (optional) on the Transit System Employee Work Hours Form (404). Report non-financial operating data on the Transit Way Mileage Form (403), on the Transit System Service Forms (406 and 407), and the Revenue Vehicle Inventory Form (408) by mode and type of service (PT). If you have multiple contracts for the same mode, aggregate statistics and submit consolidated non-financial operating data forms.

Further clarification regarding purchased transportation may be found in FTA Circular C 9030.1A, Appendix C. Examples 2 through 4 on pages 17 through 20 describe how to report purchased transportation services.

Example 2

Purchased Transportation Services Reporting

Public transit agency X is a recipient of Section 9 funds. It gives two vans to the Aging Commission. No money is involved.

What is required under Section 15 reporting requirements?

Scenario 1: The two vans were purchased with FTA Section 9 funds.

Solution:

- Written agreement between agency X and the Aging Commission specifying the transportation services provided in exchange for the vehicles.
- The Aging Commission must maintain adequate records for agency X to compile non-financial operating statistics for purchased services and to ensure the accuracy of the data.
- Agency X must file a Section 15 report indicating purchased transportation services:

Form 001 - (Transit System Identification), box 5B, box DR with box PT under item 6

Form 002 - (Contractual Relationship Identification), box 1A and box 2D

Form 301 - (Operating Expenses) object class 508.01 = 0

Form 406 - (Transit System Service [Non-Rail Modes]), DR and PT

Form 408 - (Revenue Vehicle Inventory), DR and PT, report the two vans

Scenario 2: The two vans were purchased with local funds.
There is no agreement for specific transportation services.

Solution:

- Do not report under Section 15 requirements.

Scenario 3: The two vans were purchased with local funds.
There is an agreement for specific transportation services available to the general public.

Solution:

- Same as scenario 1.

Example 3

Purchased Transportation Services Reporting

Public transit agency Y is a recipient of Section 9 funds, and pays ABC Cab Company for demand response service. Agency Y uses all local funds (\$400,000) to pay for the service. ABC Cab Company keeps the \$50,000 in fares it collected. Agency Y provides scheduling and customer support valued at \$100,000 that is allocated equally to the vehicle operations and general administration functions. ABC Cab Company owns 500 vehicles; of these,

- 60 are used for annual maximum service, and
- 20 additional are available as spares.

What is required under Section 15 reporting requirements?

Solution:

- Written agreement between agency Y and ABC Cab Company specifying the transportation services to be provided in exchange for the \$400,000.
- ABC Cab Company must maintain adequate records for agency Y to compile non-financial operating statistics for purchased services and to ensure the accuracy of the data.
- Agency Y has to file a Section 15 report indicating purchased transportation services:

Form 001 - (Transit System Identification), box 5B, box DR and box PT under item 6

Form 002 - (Contractual Relationship Identification):

box 1A

box 2B

item

	<u>DR</u>
3. vehicles in maximum service	60
4. contract expenditures by buyer	\$400,000
5. revenues retained by seller	\$50,000
6. other costs incurred by buyer	\$100,000
7. revenues returned to buyer	0

Form 301 - (Operating Expenses) DR mode,

object class 508.01

= contract expenditures - 010 vehicle operations	\$400,000
+ retained fares - 010 vehicle operations	\$50,000
+ scheduling - 010 vehicle operations	\$50,000
+ customer support - 160 general administration	\$50,000
total modal expenses	\$550,000
total vehicle operations function 010	\$500,000
total general administration function 160	\$50,000

Form 404 - (Transit System Employee Work Hours), labor hours expended by agency Y employees to support purchased transportation, (optional) col c.

Form 406 - (Transit System Service [Non-Rail Modes]), DR and PT

vehicles operated in maximum service =	60
vehicles available for maximum service =	80

Form 408 - (Revenue Vehicle Inventory), DR and PT

number of vehicles in total fleet =	80
-------------------------------------	----

Example 4

Purchased Transportation Services Reporting

Public transit agency Z is a recipient of Section 9 funds, and contracts for demand response service with Community Access. Agency Z pays Community Access \$5,000,000 for the service. Community Access collects \$600,000 in fares revenues and returns them to agency Z. Agency Z supports their DR efforts with one contracts administrator costing \$45,000. Community Access operates a transportation brokerage involving three agencies:

- Agency 1 150 vehicles in annual maximum service
- Agency 2 50 vehicles in annual maximum service
- Agency 3 75 vehicles in annual maximum service

What is required under Section 15 reporting requirements?

Solution:

- Written agreement between agency Z and Community Access specifying the services provided for \$5,000,000.
- Agency Z files a Section 15 report indicating purchased transportation service as follows:

Form 001 - (Transit System Identification), box 5B

Form 002 - (Contractual Relationship Identification):

box 1B indicating Community Access and its Section 15 ID
box 2B

<u>item</u>	<u>DR</u>
3. number of vehicles in maximum service	275
4. contract expenditures by buyer	\$5,000,000
5. revenues retained by seller	0
6. other costs incurred by buyer	\$45,000
7. revenues returned to buyer	\$600,000

Form 201 - (Revenue Summary)
 object class 415 =

\$600,000

Form 301 - (Operating Expenses) DR mode,
 object class 508.02

= contract expenditures - 160 general administration	\$5,000,000
+ retained fares	0
+ contract administration - 160 general administration	\$45,000
total modal expenses	\$5,045,000
total general administration 160	\$5,045,000

Form 404 - (Transit System Employee Work Hours), labor hours expended by agency Z employees to support purchased transportation, (optional) col c.

Form 406 - (Transit System Service [Non-Rail Modes]) do not report the DR/PT service.

Form 408 - (Revenue Vehicle Inventory) do not report Community Access vehicles.

Example 4

Purchased Transportation Services Reporting (continued)

- Community Access has to file a separate, complete Section 15 report indicating purchased transportation services but from the perspective of a consolidated report with:

Form 001 - (Transit System Identification), box 5F, box DR and box PT under item 6

Form 002 - (Contractual Relationship Identification), box 1C indicating agency Z and its Section 15 ID

Form 005 - (Supplemental Information) box 6 other organization type: consolidated report

Form 201 - (Revenue Summary)
object class 414
= \$ 5,000,000

Form 301 - (Operating Expenses) DR mode
object class 508.01
= amount paid to agencies 1, 2, and 3
+ 0 retained fares
+ other costs incurred by Community Access

Form 404 - (Transit System Employee Work Hours), labor hours expended by Community Access employees to support purchased transportation, (optional) col c

Form 406 - (Transit System Service [Non-Rail Modes]) DR and PT

Form 408 - (Revenue Vehicle Inventory) DR and PT, report the 275 vehicles from agencies 1, 2, and 3

- Agencies 1, 2, and 3 must maintain adequate records for Community Access to compile non-financial operating statistics for purchased transportation services and to ensure the accuracy of the data.

Allocating Joint Expenses

Previously, joint expenses reported on the Operating Expenses Series Forms (300's) were allocated by function only. Beginning in FY 1992, joint expenses must be fully allocated by function and object class directly to modes.

Definitions

Direct Cost: The cost of labor, services, materials and supplies, etc., used exclusively for a particular function or mode. For example, an operator whose time is spent solely in driving a motorbus; or a mechanic who works only on motorbuses.

Shared Cost: The cost of labor, services, materials and supplies, etc., shared by one or more functions or modes. For example, a mechanic who performs maintenance on both motorbus and demand response vehicles, or a general manager whose administrative costs are associated with the overall management of the organization.

Fully Allocated Cost: The distribution of shared costs to a mode by function. For example, the cost for the mechanic who performs maintenance on both motorbus and demand response vehicles could be fully allocated to each mode by using the ratio of vehicle miles to each mode.

Cost Allocation

There are many ways to allocate costs. The publication *Fully Allocated Cost Analysis Guidelines for Public Transit Providers* (April 1987) provides a comprehensive review of fully allocated cost analysis, cost allocation variables, and the development and application of cost models. The approaches include a one variable unit cost model and a three-variable unit cost model using vehicle hours, vehicle miles and peak vehicles. Exhibit 4 depicts the assignment of expense object classes to these variables in a one variable unit cost model. It lists the eight major expense object classes from the Operating Expenses Form (301). The exhibit is from the above reference publication and is typical of the assistance that can be provided.

In addition to vehicle hours, vehicle miles and peak vehicles other typical allocation variables are revenue hours and miles, total vehicles, number of employees and ridership. These options for allocating costs are common to the transit industry; others may be more appropriate. For example, track miles and passenger stations may be used for allocating certain types of rail system costs. Any variable or measure that can be related to the services provided and is logically related to the rate of consumption of an expense element is an acceptable basis for allocation.

Exhibit 4

**Assignment of Expense Object Classes
to Allocation Variables**

Expense Object Class	Vehicle Hours	Vehicle Miles	Peak Vehicle
501. Labor Operator salaries Maintenance salaries Other salaries	✓	✓	✓
502. Fringe benefits Operator Maintenance Other	✓	✓	✓
503. Services Professional & technical Contract maintenance Security services Other services		✓	✓ ✓ ✓
504. Materials & supplies Fuel & lubricants Tires & tubes Other materials		✓ ✓	✓
505. Utilities Utilities			✓
506. Casualty & liability costs Premiums for damage Recoveries of losses Payouts for uninsured		✓	✓ ✓
507. Taxes Vehicle registration Fuel & lubricant Other taxes		✓	✓ ✓
509. Miscellaneous expenses Dues & subscriptions Travel & meetings Bridges, tunnel tolls Advertising media Other miscellaneous expense		✓	✓ ✓ ✓ ✓

Sampling for Passenger Mile Data

This section provides an overview of sampling requirements and methodologies for collecting unlinked passenger trips and passenger miles.

Sampling for passenger mile data must meet the FTA's requirements for minimum levels of confidence (95 percent) and precision (10 percent). Data are sampled and reported by mode and type of service on the Transit System Service (Non-Rail) Form (406) and the Transit System Service (Rail Modes) Form (407). You may use different sampling techniques for each mode by type of service. For purchased transportation services the following apply:

- Purchased transportation service providers are not required to use the same sampling technique implemented by your agency.
- For purchased transportation services included in your report, you may conduct one sample covering all contracts for that mode.
- For purchased transportation services, your providers may use different sampling techniques.

Sampling Techniques

There are three means by which you may obtain unlinked passenger trips and passenger miles: 100 percent count, use of one of FTA's suggested sampling techniques, or use of an alternative sampling technique. These are described below:

100 Percent Count: This method entails counting every passenger each time he/she boards a vehicle and recording the distance he/she travels. It is generally applicable to smaller systems.

FTA Suggested Techniques: FTA has developed several suggested techniques to assist reporters. If you use any of these techniques you must follow it exactly. Do not change the prescribed number of trips in the sample. The techniques are described in three circulars that provide definitions, sampling procedures, data recording procedures, annual report compilation, and sample selection information:

- *FTA C 2710.1A Sampling Techniques for Obtaining Fixed Route Bus Operating Data Required under the Section 15 Reporting System.* Six sampling plans are presented; the minimum number of sample trips is 549 annually. The sampling circular includes the Annual Report to FTA Form (406A). Do not submit this form with your Section 15 report; but retain it for your files.
- *FTA C 2710.2A Sampling Procedures for Obtaining Demand Response Bus system Operating Data Required under the Section 15 Reporting System.* Described is a method for sampling the service provided by one demand response vehicle on one day each week. The sampling circular includes the Annual Report to FTA --

Demand Response Form (406B). Do not submit this form with your Section 15 report; but retain it for your files.

- FTA C 2710.4A *Revenue Based Sampling Procedures for Obtaining Fixed Route Bus Operating Data Required under the Section 15 Reporting System*. Described is a method for sampling and counting cash fare box revenue on four trips per week.

Alternative Sampling Technique: An alternative sampling technique is the use of a statistically valid technique, other than a 100 percent count or an FTA suggested technique. A qualified statistician must determine that the sampling technique meets FTA's confidence and precision levels. Both the technique and the statistician's approval must be documented and retained in your files.

Passenger Mile Sampling Waivers

Reporting agencies who meet one of the following criteria are only required to submit statistically sampled passenger mile data that meet the prescribed precision and confidence levels every third year:

- Reporting agencies that serve an urbanized area of fewer than 500,000 population;
or
- Reporting agencies in any size urbanized area that directly operate fewer than 100 revenue vehicles for all modes in annual maximum service; or
- Purchased transportation services except those submitted in separate Section 15 reports.

The mandatory years for conducting the statistical sampling for these agencies are 1990, 1993, 1996, etc. You must submit statistically valid data during a mandatory reporting year before a waiver can be granted by FTA. If your agency was not granted a waiver in the 1990 report year, or if you are a first time reporter, you must submit statistically valid passenger mile data for the 1992 and 1993 report years. If your agency was granted a waiver, you may utilize the waiver during the next two report years or you may continue sampling.

There are two ways to report unlinked passenger trips and passenger miles once you have been granted a sampling waiver. You may use the previous year's data for both passenger miles and unlinked passenger trips or, you may estimate data for intermediate years using the average passenger trip length from the sample drawn each third year multiplied by a 100 percent count or sample of unlinked passenger trips or your agency may continue sampling. You must also submit a Supplemental Information Form (005) describing how you derived passenger mile data.

Declarations

The Section 15 program was created to provide a comprehensive mass transit database. To meet a high standard of data quality, FTA requires each reporter to submit declarations stating the validity and reliability of the data being reported. There are two declarations: The Chief Executive Officer (CEO) Certification and the independent Auditor Statement. Not all declarations are required of all agencies.

Reporting Changes: The declarations incorporate the following changes:

- Reporters are required to submit a certification from the Chief Executive Officer (CEO) and a statement from independent auditors. The statement reduces the burden of reporting by requiring a review of data rather than a complete examination.
- The Auditor Statement replaces the Financial Data Certification and the Section 9 Data Certification.

**Exhibit 5
Required Declarations**

Declarations	Annual Requirement	By	Waiver	
			Eligibility Criteria	Reporter Actions Required
CEO Certification	√	CEO	N/A	N/A
Auditor Statement				
Financial data	√	Independent auditor	<ul style="list-style-type: none"> ● Use accrual accounting or directly translatable method ● Previously filed valid financial statement ● Waiver granted in writing from FTA 	<ul style="list-style-type: none"> ● CEO annually certifies financial data in CEO certification ● Waiver is valid until accounting method changes or significant issues arise
Section 9 data	√	Independent auditor	<ul style="list-style-type: none"> ● Operate fewer than 100 vehicles across all modes and types of services 	<ul style="list-style-type: none"> ● Automatic exemption ● Valid until operation of 100 or more vehicles

Chief Executive Officer (CEO) Certification

The Chief Executive Officer (CEO) Certification is a letter signed by the Chief Executive Officer of an agency certifying the overall accuracy of the data in the Section 15 report. It also is used in lieu of the Financial Data part of the Auditor Statement if a waiver has been granted; and to certify the accuracy of data items used for apportionment of Section 9 funds if the reporting agency is in or serves an urbanized area with a population of 200,000 or more.

In determining the appropriate person to sign the CEO Certification, please refer to the definition and examples in Example 5 on page 27.

The CEO of each reporting agency is required to submit a certification with each annual Section 15 report. The certification must attest to the following:

- That all data contained in the Section 15 report are accurate;
- That all data submitted in the Section 15 report are in accord with Section 15 definitions;
- If applicable, verification that the data items used for the apportionment of Section 9 funds are accurate, and that there is documentation of procedures and internal controls to ensure the accuracy of the data;
- If applicable, that the reporting agency's accounting system used to derive all data submitted in the Section 15 report is the Section 15 Uniform System of Accounts and Records (USOA) and that a Section 15 report using this system was reviewed by an independent auditor in a previous report year; or
- If applicable, that the reporting agency's internal accounting system is other than the USOA, and that its:
 - accounting system uses the accrual basis of accounting,
 - accounting system is directly translated, using a clear audit trail, to the accounting treatment and categories specified by the USOA,
 - accounting system and direct translation to the USOA are the same as those reviewed by an independent auditor in a previous reporting year; and
- That a 100 percent passenger mile count was conducted or that the sampling method used to collect passenger mile data for each mode/type of service meets FTA requirements.

CEO Certification Format: A suggested format for the Section 15 CEO Certification is presented in Example 6 on pages 28 and 29.

Note: The CEO Certification should contain a completed title line or identify the signee as the CEO in the letterhead.

Example 5

Chief Executive Officer Definition

The Chief Executive Officer is the principal executive in charge of and responsible for the reporting agency.

The following are some basic responsibilities and accountability that a CEO would normally be expected to assume:

- Responsibility for applying resources efficiently, economically, and effectively to achieve the purposes for which the resources were furnished.
- Accountability for the resources provided to carry out the programs and services.
- Responsibility for establishing and maintaining an effective internal control system to ensure that appropriate goals and objectives are met; resources are safeguarded; laws and regulations are followed; and reliable data are obtained, maintained, and fairly disclosed.
- Responsibility for complying with applicable laws and regulations. That responsibility encompasses identifying the requirements with which the entity and the official must comply and implementing systems designed to achieve compliance with those requirements.

The CEO is the one person responsible for the transit systems' operation: general administration, vehicle operations, vehicle and non-vehicle maintenance.

The following examples illustrate who is a CEO:

- General Manager of a Transit Authority
- Administrator of a Transit Authority
- Department head of a county or city government office
- Division head of a State Department of Transportation
- Executive Director of a Council of Governments, Commission, or Transit District
- Executive Director of a city sponsored demand response system

Purchased transportation by a private operator \geq 100 vehicles

- Senior Operations Manager (site specific)
- Anyone higher in the company, for example the President, Vice-President, or Controller at the corporate level would also be acceptable. This includes equivalent positions at operating subsidiaries.

Example 6

Chief Executive Officer (CEO) Certification Suggested Format

Agency's Letterhead

"I hereby certify the following concerning the financial and non-financial/operating data submitted in the (name of agency) Section 15 report for its fiscal year ending (date):

1. The financial and non-financial/operating data (1) are accurate and truthful records of the financial transactions and operations of the (name of agency) and (2) conform in all material respects with the accounting and definitional requirements of the *Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System*.

Paragraph 2 pertains only to reporters in or serving urbanized areas with populations of 200,000 or more.

2. The verifications below pertain to each data item to be used in the Section 9 formula allocation. (These data include fixed guideway directional route miles, vehicle revenue miles, passenger miles, and operating costs.) List each applicable data item by mode and type of service (i.e. motorbus directly operated, demand response purchased, etc.). Discuss the following for each data item listed in the parentheses.
 - a. Verification that a system is in place for recording data in accordance with FTA definitions. Verification that the correct data are being measured (e.g., vehicle revenue miles as opposed to total vehicle miles) and that no systematic errors exist (i.e., all data are recorded).
 - b. Verification that a system is in place to record data on a continuing basis and that data gathering is an ongoing effort.
 - c. Verification that source documents are available to support the reported data and are maintained for a minimum of three years. Verification that documents are reviewed and signed by a supervisor, as required.
 - d. Verification that a system of internal controls is in place to ensure the accuracy of the data collection process and recording system and that reported documents are not altered. Verification that documents are reviewed and signed by a supervisor, as required.
 - e. Verification that the data collection methods are those suggested by FTA or equivalent. Verification that FTA standards for precision and accuracy have been satisfied in that the sampling technique has either been approved by FTA or has been determined to conform to FTA requirements by a qualified statistician. Verification that the collection methods documented are being followed.
 - f. Verification that the data are accurate. Documentation of an analytic review of the reported data to confirm that data are consistent with prior reporting periods and other facts known about agency operations.

Example 6

Chief Executive Officer (CEO) Certification Suggested Format (continued)

Paragraphs 3a and 3b pertain to reporters with a waiver of the financial data part of the independent Auditor Statement. Include paragraph 3a or 3b.

- 3a. The accounting system from which this Section 15 report is derived follows the accounting system prescribed by the Section 15 Uniform System of Accounts and Records. The (name of agency) has adopted the Uniform System of Accounts and Records and has previously submitted a Section 15 report for its fiscal year-ending (date) which was compiled using the Uniform System of Accounts and Records and which contained an independent auditor's Section 15 financial data statement (certification prior to FY 1992) signed by (name of independent auditor) and dated (date).
- 3b. The (name of agency)'s internal accounting system is other than the accounting system prescribed by the Section 15 Uniform System of Accounts and Records but uses the accrual basis of accounting and is directly translated, using a clear audit trail, to the accounting treatment and categories specified by the Section 15 Uniform System of Accounts and Records. The (name of agency) has previously submitted a Section 15 report for its fiscal year-ending (date), which was compiled using the same internal accounting system and translation to the Uniform System of Accounts and Records, and which contained an independent auditor's Section 15 financial data statement (certification prior to FY 1992) signed by (name of independent auditor) and dated (date).

Use paragraphs 4a, 4b, 4c, and 4d to describe how passenger mile data were collected for each mode and type of service.

- 4a. The FY (year) passenger mile data for (mode) and (type of service) contained in this report were collected and estimated using the FTA Circular (number).
- 4b. The FY (year) passenger mile data for (mode) and (type of service) contained in this report were collected using a 100 percent count of passenger mile data.
- 4c. The FY (year) passenger mile data for (mode) and (type of service) contained in this report were collected and estimated using an alternative sampling procedure determined to meet the 95 percent confidence and 10 percent precision levels by a qualified statistician.
- 4d. The requirement to submit passenger mile data at the 95 percent confidence and 10 percent precision levels was waived in FY (year). The description of how (agency name) arrived at the passenger mile number in this report on the Supplemental Information Form (005) is accurate."

Signed: _____

Title: _____ Date: _____

Auditor Statement

The Auditor Statement is a letter signed by an independent public accountant or other independent entity such as a State audit agency that ensures the conformity, in all material respects, of the financial data as prescribed in Volume II of the USOA and ensures the accuracy of the data used to apportion Section 9 funds. The letter should state whether any of the reporting forms do not conform to these Section 15 requirements and describe the discrepancies.

The Auditor Statement should be on the independent auditing firm's letterhead, and should identify the location (city) of the office performing the statement.

Financial Data: Each agency is required to file an Auditor Statement with their Section 15 report unless they have received a waiver in writing from FTA. The criteria for granting a financial data waiver are:

- The reporting agency (1) has adopted the USOA and (2) has previously submitted a Section 15 report that was compiled using the USOA and was reviewed by an independent auditor; or
- The reporting agency (1) uses an internal accounting system other than the accounting system prescribed by the USOA, (2) uses the accrual basis of accounting, (3) directly translates the system and accounting categories, using a clear audit trail, to the accounting treatment and categories specified by the USOA, and (4) has previously submitted a Section 15 report that was compiled using the same internal accounting system and translation to the USOA and was reviewed by an independent auditor.

For agencies who have received a waiver, the CEO Certification must verify that the financial data meet one of the above conditions.

Note: OMB Circular A-128 *Single Audit Act* is not a substitute.

Section 9 Data: All reporters who are in or serve urbanized areas with populations of 200,000 or more and whose report covers 100 or more vehicles in annual maximum service across all modes and types of service must have an independent auditor review all Section 15 data used in the Section 9 formula allocation. The statement should discuss, by mode and type of service: directional route miles, vehicle revenue miles, passenger miles, and operating costs. The auditor should describe the procedures for determining the following:

- Assurance that there is a system in place and maintained for recording data in accordance with Section 15 definitions. Assure that the correct data are being measured and that there are no systematic errors.
- Assurance that there is a system in place to record data on a continuing basis and that the data gathering is an ongoing effort.

- Assurance that source documents are available to support the reported data and are maintained for FTA review and audit for a minimum of three years following FTA's receipt of the Section 15 report. The data must be fully documented and securely stored.
- Assurance that there is a system of internal controls to ensure the accuracy of the data collection process and recording system and that reported documents are not altered. Assure that documents are reviewed and signed by a supervisor as required.
- Assurance that the data collection methods are those suggested by FTA, or have been approved by FTA or a qualified statistician as being equivalent in quality and precision. Assure that the collection methods documented are being followed.
- Assurance that the deadhead miles, computed by taking the difference between the reported "total actual vehicle miles" data and the reported "total actual vehicle revenue miles" data, appear to be accurate.
- Documentation of an analytic review of the reported data to ensure that data are consistent with prior reporting periods and other facts known about agency operations.
- Documentation of the list of specific documents reviewed and tests performed.
- Documentation of how purchased transportation revenues were handled, i.e., no revenues were retained by the provider (contractor) or all revenues retained by the provider were reported.

The procedures in Exhibit 6 on pages 32 through 36 are agreed upon procedures that satisfy the above requirements.

Exhibit 6

Section 9 Data Review Procedures

FTA has specified and agreed to a set of procedures for the independent auditor to perform to satisfy the requirements of the Section 9 data review. Several of the procedures below require the auditor to select a random sample of documents or data. The procedures do not specify the number to be selected (i.e., the percentage of the total documents/data). The auditor should use professional judgment to determine the percentage that will enable the auditor to make the required assurances. The procedures, to be applied to each applicable mode and type of service (directly operated and purchased transportation), are:

- a. Obtain and read a copy of written procedures related to the system for reporting and maintaining data in accordance with the Section 15 requirements and definitions set forth in 49 CFR Part 630, *Federal Register*, September 25, 1987. If procedures are not written, discuss the procedures with the personnel¹ assigned responsibility of supervising the preparation and maintenance of Section 15 data.
- b. Discuss the procedures (written or informal) with the personnel assigned responsibility of supervising the preparation and maintenance of Section 15 data to determine:
 - The extent to which the agency followed the procedures on a continuous basis, and
 - Whether they believe such procedures result in accumulation and reporting of data consistent with the Section 15 definitions and requirements set forth in 49 CFR Part 630 *Federal Register*, September 25, 1987.
- c. Inquire of same person¹ concerning the retention policy that is followed by the agency with respect to source documents supporting the Section 15 data reported on the Section 9 Statistics Form (901).
- d. Based on a description of the agency's procedures obtained in items a and b above, identify all the source documents which are to be retained by the agency for a minimum of three years.

For each type of source document, select three months out of the year and observe that each type of source document exists for each of these periods.

- e. Discuss the system of internal controls with the person¹ responsible for supervising and maintaining the Section 15 data. Inquire whether individuals, independent of the individuals preparing the source documents and posting the data summaries, review the source documents and data summaries for completeness, accuracy and reasonableness and how often such reviews are performed.
- f. Select a random sample of the source documents and determine whether supervisors' signatures are present as required by the system of internal controls.
- g. Obtain the worksheets utilized by the agency to prepare the final data which are transcribed on to the Section 9 Statistics Form (901). Compare the periodic data included on the worksheets to the periodic summaries prepared by the agency. Test the arithmetical accuracy of the summarizations.

¹ The accountant may wish to list the titles of the persons interviewed.

Exhibit 6

Section 9 Data Review Procedures (continued)

- h. Discuss the agency's procedure for accumulating and recording passenger mile data in accordance with Section 15 requirements with agency staff². Inquire whether the procedure used is (1) a 100 percent count of actual passenger miles or (2) an estimate of passenger miles based on statistical sampling meeting FTA's 95 percent confidence and 10 percent precision requirements.

If the agency conducts a statistical sample for estimating passenger miles, inquire whether the sampling procedure is (1) one of the three procedures suggested by FTA and described in FTA Circulars 2710.1A, 2710.2A or 2710.4A; or (2) an alternative sampling procedure.

If the agency uses an alternative sampling procedure, inquire whether the procedure has been approved by FTA or whether a qualified statistician has determined that the procedure meets FTA's statistical requirements. Note as an exception in the report use of an alternative sampling procedure that has not been approved in writing by a qualified statistician.

- i. Discuss with agency staff² the agency's eligibility to conduct statistical sampling for passenger mile data every third year. Determine whether the agency meets one of the three criteria which allow reporters to conduct statistical samples for accumulating passenger mile data every third year rather than annually. Specifically:

- According to the 1990 Census, the public agency serves an urbanized area of less than 500,000 population.
- The public agency directly operates fewer than 100 revenue vehicles in all modes in annual maximum revenue service (in any size urbanized area).
- The service is purchased from a provider (contractor) operating fewer than 100 revenue vehicles in annual maximum revenue service, and is included in the agency's Section 15 report.

For agencies that meet one of the above criteria, review the Section 15 documentation for the most recent mandatory sampling year (1990) and determine (1) that statistical sampling was conducted to accumulate passenger mile data meeting the 95 percent confidence and 10 percent precision requirements; and (2) that FTA informed the agency of their eligibility to sample every third year.

Determine how the agency estimated annual passenger miles if the statistical requirements were waived.

- j. Obtain a description of the sampling procedure for estimation of passenger mile data used by the agency. Obtain a copy of the agency's working papers or methodology used to select the actual sample of runs for recording passenger mile data. If the average trip length was used, determine that the universe of runs were used as the sampling frame. Determine that the methodology was to select specific runs from the universe resulted in a random selection of runs. If a selected sample run was missed, determine that a replacement sample run was randomly selected. Determine that the agency followed the stated sampling procedure.

² The accountant may wish to list the titles of the persons interviewed.

Exhibit 6

Section 9 Data Review Procedures (continued)

- k. Select a random sample of the source documents for accumulating passenger mile data and determine that they are complete (all required data are recorded) and that the computations are accurate. Select a random sample of the accumulation periods and recompute the accumulations for each of the selected periods. List the accumulation periods which were tested. Test the arithmetical accuracy of the summarization.
- l. Discuss the procedures for systematic exclusion of charter, school bus, and other ineligible vehicle miles from the calculation of vehicle revenue miles with agency staff³ and determine that stated procedures are followed. Select a random sample of the source documents used to record charter and school bus mileage and test the arithmetical accuracy of the computations.
- m. For vehicle revenue mile data, document the collection and recording methodology and determine that deadhead miles are systematically excluded from the computation.

This is accomplished as follows:

- If vehicle revenue miles are calculated from schedules, document the procedures used to subtract missed trips. Select a random sample of the days that service is operated and recompute the daily total of missed trips and missed vehicle revenue miles. Test the arithmetical accuracy of the summarization.
 - If vehicle revenue miles are calculated from hubodometers, document the procedures used to calculate and subtract deadhead mileage. Select a random sample of the hubodometer readings and determine that the stated procedures for hubodometer deadhead mileage adjustments are applied as prescribed. Test the arithmetical accuracy of the summarization of intermediate accumulations.
 - If vehicle revenue miles are calculated from vehicle logs, select a random sample of the vehicle logs and determine that the deadhead mileage has been correctly computed in accordance with FTA's definitions. Test the arithmetical accuracy of the summarization of intermediate accumulations.
- n. For rail modes, review the recording and accumulation sheets for vehicle revenue miles and determine that locomotive miles are not included in the computation.
 - o. If fixed guideway directional route miles are reported, inquire of the person³ responsible for maintaining and reporting the Section 15 data whether the operations meet FTA's definition of fixed guideway in that the service is:
 - Rail, trolleybus, or ferryboat; or
 - Motorbus service operating over exclusive or controlled access rights of way and:
 - access is restricted;
 - legitimate need for restricted access is demonstrated by peak period level of service D or worse on parallel adjacent highway; and
 - restricted access is enforced.

³ The accountant may wish to list the titles of the persons interviewed.

Exhibit 6

Section 9 Data Review Procedures (continued)

- p. Discuss the measurement of fixed guideway directional route miles with the person⁴ responsible for reporting the Section 15 data and determine that the mileage is computed in accordance with FTA's definitions of fixed guideway and directional route miles.

Inquire whether there were service changes during the year that resulted in an increase or decrease in directional route miles. If a service change resulted in a change in overall directional route mileage, recompute the average monthly directional route miles and agree the total to the fixed guideway directional route miles reported on Form (901).

- q. Measure fixed guideway directional route miles from maps or by retracing route.
- r. Inquire of the person⁴ responsible for reporting the Section 15 data whether other public transit agencies operate service over the same fixed guideway as the agency. If yes, determine that the agency coordinated with the other public agency(ies) operating the same mode of public transportation over the fixed guideway such that the segment of fixed guideway is reported only once.
- s. Compare operating expenses with audited financial data, after reconciling items are removed.
- t. If the agency purchases transportation services, inquire of the personnel⁴ responsible for reporting the Section 15 data regarding the disposition of purchased transportation generated fare revenues. Specifically, determine whether purchased transportation fare revenues are retained by the contract service provider, and if so, the amount of such fares, or whether the purchased transportation fare revenues are returned to the agency.

If purchased transportation fare revenues are retained by the purchased service provider, obtain documentation of retained fare revenue amounts as reported by the contract service provider and agree the total to retained fare revenues reported on the Contractual Relationship Identification Form (002).

- u. If the agency's report contains data for purchased transportation services, provided by contractor(s) operating fewer than 100 vehicles in maximum service, and assurances of the data for those services is not included in the engagement, obtain a copy of the Auditor Statement for Section 9 data of the purchased transportation service. Attach a copy of the statement to the report. Note as an exception if the agency does not have an Auditor Statement for the purchased transportation data.
- v. If the agency purchases transportation services, obtain a copy of the purchased transportation contract and determine that the contract (1) specifies the specific mass transportation services to be provided by the contractor; (2) specifies the monetary consideration obligated by the agency contracting for the service; (3) specifies the period covered by the contract and that this period is the same as, or a portion of, the period covered by the agency's Section 15 report; and (4) is signed by representatives of both parties to the contract. Inquire of the person⁴ responsible for maintaining the Section 15 data regarding the retention of the executed contract, and determine that copies of the contracts are retained for 3 years.

⁴ The accountant may wish to list the titles of the persons interviewed.

Exhibit 6

Section 9 Data Review Procedures (continued)

- w. If the agency provides service in more than one urbanized area, or an urbanized area and a non-urbanized area, inquire of the person responsible for maintaining the Section 15 data regarding the procedures for allocation of statistics between urbanized areas and non-urbanized areas. Obtain and review the worksheets, route maps and urbanized area boundaries used for allocating the statistics and determine that the stated procedure is followed and that the computations are correct.
- x. Compare the data reported on the Section 9 Statistics Form (901) to comparable data for the prior report year and calculate the percentage change from the prior year to the current year. For vehicle revenue mile, passenger mile, or operating expense data that have increased or decreased by more than 10 percent, or fixed guideway directional route mile data that have increased or decreased by more than 1 percent, inquire of agency management regarding the specifics of operations that led to the increases or decreases in the data relative to the prior reporting period.

The auditor should document the specific procedures followed, documents reviewed, and tests performed in the work papers. The work papers should be available for FTA review for a minimum of three years following the Section 15 report year.

The auditor may perform additional procedures which are agreed to by the auditor and the transit agency, if desired. The auditor should clearly identify the additional procedures performed in a separate attachment to the statement as procedures that were agreed to by the transit agency and the auditor, but not by FTA.

Auditor Statement Format: A suggested format for the Auditor Statement is presented in Example 7 on pages 37 and 38.

Example 7

Auditor Statement Suggested Format

Auditing Firm's Letterhead

Financial Data

"In connection with our regular examination of the financial statements of _____, for the year-ended _____, on which we have reported separately under date of _____, we have also reviewed the reporting forms listed below and included in _____ report for the year-ended _____, required under Section 15 of the Federal Transit Act as amended, for conformity in all material respects with the requirements of the Federal Transit Administration as set forth in its applicable *Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System*. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. We did not make a detailed examination such as would be required to determine that each transaction has been recorded in accordance with the *Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System*.

[Submit a list of the specific Capital Report Series Forms (100's), Revenue Report Series Forms (200's), and Operating Expenses Report Series Forms (300's) being reported upon]

Based on our review, in our opinion the accompanying reporting forms identified above conform in all material respects with the accounting requirements of the Federal Transit Administration as set forth in its applicable *Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System*."

Signed: _____ Date: _____

City

Section 9 Data

FTA has established the following standards with regard to the data reported to it in the Section 9 Statistics Form (901) of the agency's annual Section 15 report:

- A system is in place and maintained for recording data in accordance with Section 15 definitions. The correct data are being measured and no systematic errors exist.
- A system is in place to record data on a continuing basis and the data gathering is an ongoing effort.
- Source documents are available to support the reported data and are maintained for FTA review and audit for a minimum of 3 years following FTA's receipt of the Section 15 report. The data are fully documented and securely stored.
- A system of internal controls is in place to ensure the accuracy of the data collection process and that the recording system and reported comments are not altered. Documents are reviewed and signed by a supervisor, as required.
- The data collection methods are those suggested by FTA or meet FTA requirements.

Example 7

Auditor Statement Suggested Format (continued)

- The deadhead miles, computed as the difference between the reported total actual vehicle miles data and the reported total actual vehicle revenue miles data, appear to be accurate.
- Data are consistent with prior reporting periods and other facts known about agency operations.

We have applied the procedures to the data contained in the accompanying Section 9 Statistics Form (901) for the fiscal year-ending (date). Such procedures, which were agreed to and specified by FTA in Exhibit 6 of the *1992 Reporting Manual* and were agreed to by the agency, were applied to assist you in evaluating whether the agency complied with the standards described in the first paragraph of this part and that the information included in the Section 15 report Section 9 Statistics Form (901) for the fiscal year-ending (date) is presented in conformity with the requirements of the *Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System*, as specified in 49 CFR Part 630 *Federal Register*, September 25, 1987. Additional procedures performed, which are agreed to by the agency but not by FTA, are described in a separate attachment to this report. This report is intended solely for your information and FTA and should be used by those who did not participate in determining the procedures.

The procedures were applied separately to each of the information systems used to develop the reported vehicle revenue miles, fixed guideway directional route miles, passenger miles, and operating expenses of agency _____ for the fiscal year-ending (date) for each of the following modes:

List each mode by type of service (directly operated or purchased transportation).

The following information and findings came to our attention as a result of performing the procedures described in the attachments to this report.

Itemize all information and findings. If none, so state.

The agreed upon procedures are substantially less in scope than an examination, the objective of which is an expression of an opinion on the Section 9 Statistics Form (901). Accordingly, we do not express such an opinion. Also we do not express an opinion on the agency's system of internal control taken as a whole.

In performing the procedures, except for the information and findings described above, no matters came to our attention that caused us to believe that the information included in the Section 15 report on the Section 9 Statistics Form (901) for the fiscal year-ending (date) is not presented in conformity with the requirements of the *Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System* as specified in 49 CFR Part 630, *Federal Register*, September 25, 1987. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report relates only to the information described above, and does not extend to the agency's financial statements taken as a whole, or the forms in the agency's Section 15 report other than the Section 9 Statistics Form (901), for any date or period.

"(name of auditor)"

City

Validation Process

Each reporter is required to submit an original and two copies of all Section 15 forms and applicable declarations. Reporters who utilize the 1992 Diskette Reporting Software are also requested to submit the data diskette. This enables FTA to expedite data processing and validation. For more information on the Diskette Reporting system, refer to page 3.

In the first step of the validation process, FTA performs a preliminary review of the report for completeness. Second, FTA reviews the data in detail. Issues raised by the detail review are submitted to the Section 15 contact person, by FTA, in a detail review letter. A response to these issues is due within 15 calendar days of receiving the detail review letter. Third, issues raised by the agency's response to the detail review letter or from declarations, etc., received after the detail review letter was written are addressed in a follow-up letter from FTA. Again, a response is due in 15 calendar days. The time limits are necessary to ensure the timely production of the Section 15 data used in the Section 9 formula apportionment and the Section 15 Annual Report. Fourth, FTA issues an echo report including an agency Transit Profile. The echo report shows what data are to be included in the Section 15 database. The reporter is asked to concur with the data in the echo report. Fifth, a close-out letter is sent to the reporter. Reporters with outstanding issues that were not resolved in the detail review and follow-up letter process are sent a close-out letter that summarizes the outstanding issues and notifies them of the data to be officially used by FTA.

Report Forms

There are a specific set of instructions and a checklist with each form. The checklist details data consistency checks within the form and cross checks with other forms to help complete the form in the proper relationship to the entire submission. Please use the forms provided or computer-generated facsimiles. Computer-generated facsimiles must be exact representations of the FY 1992 reporting forms by form number, data item, line, and column.

Basic Information Report Series
Forms (000's)

Transit System Identification Form (001)

The purpose of this form is to obtain basic organizational and transit service information about reporters filing Section 15 data.

General Information

If you are submitting a Section 15 report on behalf of a purchased transportation provider, the information on this form pertains to the purchased service provider.

Reporting Changes: This form incorporates the following changes:

- Chief Executive Officer (CEO) information is summarized.
- Demographic information is included identifying 1990 urbanized areas served, as defined by the U.S. Bureau of the Census; indicating service to non-urbanized (rural) areas; and, providing service area square miles and population as defined in the Americans with Disabilities Act (ADA).
- Summary information is included identifying the modes of service provided, distinguishing between directly operated and purchased transportation services.
- If you are a private conventional or subscription bus provider, you are required to submit a complete Section 15 report in order to have your data included in your urbanized area's Section 9 apportionment.

Service Area and Population: Report the service area (square miles) and population for your transit agency. Use the Americans with Disabilities Act (ADA) definitions and requirements to determine service area boundaries and population.

Definitions

ADA Service Area and Population: The following information is taken in part from the Department of Transportation Federal Register, Vol. 56, No. 173, Rules and Regulations:

§37.139 Plan contents. Each plan shall contain the following information: . . . (b) A description of the fixed route system as of January 26, 1992 (or subsequent year for annual updates), including-- (1) A description of the service area, route structure, days and hours of service, fare structure, and population served. This includes maps and tables, if appropriate, . . . (c) A description of existing paratransit services, including: . . . service area, response time, fares, restrictions on trip purpose, hours and days of service, and capacity constraints; . . . (d) A description of the plan to provide comparable paratransit: . . .

§37.131 Service criteria for complementary paratransit. The following service criteria apply to complementary paratransit required by §37.121 of this part. (a) *Service Area--*

(1) *Bus.* (i) The entity shall provide complementary paratransit service to origins and destinations within corridors with a width of three-fourths of a mile on each side of each fixed route. The corridor shall include an area with a three-fourths of a mile radius at the ends of each fixed route. (ii) Within the core service area, the entity also shall provide service to small areas not inside any of the corridors but which are surrounded by corridors. (iii) Outside the core service area, the entity may designate corridors with widths from three fourths of a mile up to one and one half miles on each side of a fixed route, based on local circumstances. (iv) ...the core service area is that area in which corridors with a width of three-fourths of a mile on each side of each fixed route merge together such that, with few and small exceptions, all origins and destinations within the area would be served.

(2) *Rail.* (i) For rail systems, the service area shall consist of a circle with a radius of 3/4 of a mile around each station. (ii) At end stations and other stations in outlying area, the entity may designate circles with radii of up to 1 1/2 miles as part of its service area, based on local circumstances.

(3) *Jurisdictional Boundaries.* Notwithstanding any other provision of this paragraph, an entity is not required to provide paratransit service in an area outside the boundaries of the jurisdiction(s) in which it operates, if the entity does not have legal authority to operate in that area. The entity shall take all practicable steps to provide paratransit service to any part of its service area.

Instructions

Section 15 ID: Enter the four-digit Section 15 identification number assigned to your agency. If you are unsure of your ID number or need a number assigned to your agency, please contact FTA's contractor at the address and telephone number on page 8.

Chief Executive Officer Information: Enter the information for the principal executive in charge of and responsible for the reporting agency. Please refer to Example 5, page 27 for further clarification.

Person to be Contacted Regarding this Report: Enter the name of the person responsible for coordinating Section 15 reporting. The contact person will receive all Section 15 correspondence and questions that FTA may have with a report.

UZA Number: Use the U.S. Bureau of the Census designated urbanized areas for 1990. Since numbers may have changed as a result of the 1990 Census, please contact your validation analyst.

Mode: Enter the two-digit code, refer to Exhibit 7 on page 000-5.

Exhibit 7

Mode Codes

AG - Automated Guideway Transit	JT - Jitney
CC - Cable Car	LR - Light Rail (Streetcar)
CR - Commuter Rail	MB - Motorbus
DR - Demand Response	TB - Trolleybus*
FB - Ferryboat	TR - Aerial Tramway
HR - Heavy Rail (Rapid Rail)	VP - Vanpool
IP - Inclined Plane	OR - Other

*The trolleybus mode and vehicle type are defined as drawing electrical power from overhead lines. Buses that have been designed to look like a trolleybus, but that do not use this electric power source, should be reported as motorbus.

Transit System Identification Form (001)
Form Completion

Section 15

ID: Enter the four-digit Section 15 identification number assigned by FTA to your agency.

Fiscal Year

End: Enter your agency's fiscal year end date (month, day, year).

Item 1: Transit System Identification Information

Enter the full legal name of your agency. Do not use abbreviations or acronyms.

Enter the mailing address of your transit agency. The street address should always begin on the first line. If the mailing address includes a P.O. Box, the P.O. Box should always appear on the second line.

Item 2: Chief Executive Officer (CEO) Information

Enter the name of your CEO.

Enter the title of your CEO.

Enter the business telephone number of your CEO.

Enter the FAX number of your CEO.

Enter the business mailing address of your CEO. The street address should always begin on the first line. If the mailing address includes a P.O. Box, the P.O. Box should always appear on the second line.

Item 3: Person to be Contacted Regarding this Report

Enter the name of the person responsible for coordinating Section 15 reporting.

Enter the title of the contact person.

Enter the telephone number of the contact person.

Enter the FAX number for the contact person.

Enter the mailing address of the contact person if it is different than the address in item 1.

Item 4: Demographic Information

Enter the UZA number(s) of the urbanized areas served by your agency.

Check yes if you also provide service to a non-urbanized area(s).

Enter the square miles in your transit agency's service area in accordance with the definition on page 000-3.

Enter the population served by your transit agency.

Item 5: Type of Organization

Enter the type of organization. Check only one box.

box A: Check box A only if you are a public agency and directly operate all transit service. You should not be submitting any Contractual Relationship Identification Forms (002's) for purchased transportation services, unless you are selling service to someone else.

box B: Check box B only if you are a public agency or authority contracting for some or all purchased transportation services. You should be submitting a Contractual Relationship Identification Form (002) for each contract, and the Non-Financial Operating Data Report Series Forms (400's) should contain data for the purchased transportation services if the seller (contractor) is included in your report.

box C: Check box C only if you are a State Department of Transportation.

box D: Check box D only if you are a private carrier under contract to a public agency. This applies only if the public agency with whom you contract files a separate Section 15 report in which your data are not included. Complete the forms as directly operated service.

box E: Check box E only if you are a private provider not under contract to a public agency. Your ID number should have a 9 as the second digit. You should not be receiving any FTA Section 9 funds, directly or indirectly.

Note: Beginning with the 1992 report year, you are required to submit a complete Section 15 report in order to have your data considered for inclusion in your urbanized area's Section 9 apportionment.

box F: Check box F only if none of the above apply, and describe your filing circumstances on a Supplemental Information Form (005) (box 6). Common reasons for checking this box are:

- You are an agency filing a consolidated report.
- You are a non-profit or human service agency.
- You are a transportation brokerage.

Item 6: Summary of Modes and Types of Service

Check all modes that apply, distinguishing between directly operated and purchased transportation services. Include only those services included in your report.

Transit System Identification Form (001) Check List:

- ✓ If you checked box 5B, submit a separate Contractual Relationship Identification Form (002) for each contract.
- ✓ If you checked box 5F, submit a Supplemental Information Form (005) (box 6) describing your type of organization.
- ✓ If you checked mode code OR (other, under item 6), submit a Supplemental Information Form (005) (box 15) and describe the mode.

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Contractual Relationship Identification

Form (002)

Section 15 ID

page of

Form 005 Included

(Use one form for each contract)

1. Contractual relationship (check one box only)

- A. System named on the Transit System Identification Form (001) is the buyer of transportation services whose purchased transportation services are included in this report.

Seller's name

Section 15 ID

- B. System named on the Transit System Identification Form (001) is the buyer of transportation services. The buyer and seller each file their own separate report.

Seller's name

Section 15 ID

- C. System named on the Transit System Identification Form (001) is the seller of transportation services. The buyer and seller each file their own Section 15 report.

Buyer's name (Public Agency)

Section 15 ID

- D. System named on the Transit System Identification Form (001) is the seller of transportation services and is filing on behalf of a public agency.

Buyer's name (Public Agency)

N/A

Section 15 ID

2. Monetary nature of contractual relationship (check all boxes that apply)

- A. Cash reimbursement of some or all of seller's operating deficit.
- B. Cash payment to seller for specific mass transportation services.
- C. Cash reimbursement to seller for reduced fare programs.
- D. Vehicles given, sold, loaned, or leased for below market value to seller.
- E. Other. Explain monetary consideration received and obligations incurred by seller on a Supplemental Information Form (005).

3. Number of vehicles operated in maximum service under contract

4. Contract expenditures by buyer

5. Revenues retained by seller

6. Other costs incurred by the buyer

7. Revenues returned to the buyer

Mode:	Mode:	Mode:

Date Prepared

Date Updated

Contractual Relationship Identification Form (002)

The purpose of this form is to identify the buyers (purchasers) and sellers (providers) of purchased transportation services.

General Information

Reporting Changes: This form incorporates the following changes:

- Item 1 identifies buyers (purchasers) and sellers (providers) of purchased transportation and their Section 15 ID numbers.
- Item 7 records any fare revenues returned to the buyer of purchased transportation services.

Submit one form for each contract.

Report all purchased transportation agreements. These can be between a public agency and a private carrier or between two public agencies.

Report all purchased transportation services even if they covered only a part of your fiscal year.

Definitions

Purchased Transportation: A contractual relationship exists only if all the following criteria are met:

- The seller (provider) is obligated in advance of the time the service is furnished to provide the operations for which the operating statistics are being reported, for a specific monetary consideration;
- A written agreement exists which specifies the contractual relationship for the time period and the specific service generating the operating statistics included in the Section 15 report; and
- The written agreement is signed by authorized representatives of both the buyer (purchaser) and the seller (provider) and should detail the services to be provided, and the nature and amount of the monetary consideration.

Vehicles Operated in Maximum Service: Vehicles operated to meet annual maximum service requirements. This is the revenue vehicle count during the peak season of the year, on the week and day that maximum service is provided. Exclude atypical days or one-time special events.

Instructions

Contractual Relationship: Identify the reporter's role as a buyer or a seller of transportation services.

Number of Vehicles Operated in Maximum Service under Contract: Report the number of vehicles operated by the seller (provider) to meet maximum service requirements. If the seller provides more than one mode of transportation under the contract, report the number of vehicles operated in maximum service in each mode separately. For example, if the seller operates 10 motorbuses and 5 demand response vehicles in maximum service, report MB 10, DR 5.

If the same vehicle is used for more than one contract, report this vehicle on a Contractual Relationship Identification Form (002) for each contract that the vehicle is used, and describe the vehicle on a Supplemental Information Form (005).

Contract Expenditures: Report contract payments or accruals by the buyer under the purchased transportation agreement.

Revenues Retained: If the seller retains fare revenues, report the amount of retained fare by mode. If the seller retains fare revenues which are part of payments due to the seller, report these as returned fare revenues.

Other Costs Incurred by the Buyer: If the buyer incurs any other contract related operating costs, report the amount by mode. For example, contract administration cost, customer information services, advertising and other services or supplies provided under the agreement. If you are the seller filing this Section 15 report, enter N/A for item 6.

Revenues Returned to the Buyer: Report any fare revenues collected by the seller and returned to the buyer. If the seller retains fare revenues which are part of payments due to the seller, report these as returned fare revenues.

Note: Further information on purchased transportation definitions and reporting requirements are contained on pages 14 through 20.

Contractual Relationship Identification Form (002)
(All Reporters with Purchased Transportation Agreements)
Form Completion

Item 1: (check one box only)

- box A:** Enter the name and Section 15 ID number, if applicable, of the seller (provider) of the purchased transportation from whom the transit system identified on the Transit System Identification Form (001) is buying (purchasing) service. The financial and operating statistics for the purchased transportation are included in this Section 15 report and identified as purchased transportation (PT) on the appropriate forms.
- box B:** Enter the name and Section 15 ID number of the seller (provider) of the purchased transportation from whom the transit system identified on the Transit System Identification Form (001) is buying (purchasing) service. The financial and operating statistics for the purchased transportation are not included in this Section 15 report but are reported as directly operated (DO) by the seller in his own Section 15 report.
- box C:** Enter the name and Section 15 ID number of the buyer (purchaser) of the purchased transportation to whom the transit system identified on the Transit System Identification Form (001) is selling (providing) service. The financial and operating statistics for the purchased transportation are included in this Section 15 report as directly operated (DO).
- box D:** Enter the name and Section 15 ID number of the buyer (purchaser) of the purchased transportation on whose behalf the transit system identified on the Transit System Identification Form (001) is filing this Section 15 report. The financial and operating statistics for service supplied are included in this Section 15 report as directly operated (DO).

Note: The following item describes the contractual relationship. For a contractual relationship to exist there must be a monetary consideration. Any one of the following criteria meets the definition for monetary consideration. Check as many of the following that apply.

Item 2:

- box A:** Check box A if there is a cash reimbursement for some or all of the seller's (provider's) operating deficit.
- box B:** Check box B if there is a cash payment for specific transportation services, i.e., a negotiated contract for a set price to perform the service.
- box C:** Check box C if there is a cash reimbursement for reduced fare programs.

box D: Check box D if there are vehicles given, sold, loaned, or leased for below market value to the seller (provider).

box E: Check box E if any other monetary consideration applies. Describe these circumstances on a Supplemental Information Form (005) (box 7).

Note: Item 3 through 7 are described for each mode in the contract. Enter the mode code(s) using Exhibit 7 on page 000-5.

- Item 3: Enter the number of vehicles operated under the purchased transportation agreement to meet annual maximum service requirements.
- Item 4: Enter the payments or accruals under the purchased transportation agreement.
- Item 5: Enter any fare revenues retained by the seller of the purchased transportation services.
- Item 6: Enter any other operating expenses that the transit system identified on the Transit System Identification Form (001) has incurred as the buyer of the purchased transportation services.
- Item 7: Enter any fare revenues returned by the seller (provider) to the buyer (purchaser) of the purchased transportation services.

Contractual Relationship Identification Form (002) Check List:

- ✓ If a purchased transportation contract covers only a portion of your fiscal year, submit a Supplemental Information Form (005) (box 15) describing the number of days service was operated during the fiscal year.
- ✓ On this form if you checked box 2E, submit a Supplemental Information Form (005) (box 7) describing the monetary consideration received and obligations incurred by the contractor.
- ✓ If there are any unique circumstances about retained or returned fare revenues, submit a Supplemental Information Form (005) (box 10 or box 11 respectively) and describe.
- ✓ On this form if any of the vehicles in item 3 are used for more than one contract or mode, submit a Supplemental Information Form (005) (box 15) describing how many vehicles and for which modes.
- ✓ If the seller (provider) operates 100 or more vehicles in maximum service, for all modes combined, the seller must file a separate Section 15 report.

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**Supplemental Information
Form (005)**

page of

Section 15 ID

(Use as many pages as necessary)

Form number

Mode

Type of service

Page

Name of seller (contractor)

Section 15 ID (if applicable)

Note: Check and describe only one item per page.

- | | |
|---|---|
| 1. <input type="checkbox"/> Major service start-up | 9. <input type="checkbox"/> Other funding sources (Capital Funding Form (103) & Sources of Operating Funding Form (203)) |
| 2. <input type="checkbox"/> Major service discontinuance | 10. <input type="checkbox"/> Fare revenue retained by purchased service provider (seller) (Contractual Relationship Form (002)) and/or (Operating Expenses Form (301)) |
| 3. <input type="checkbox"/> Major new equipment or facilities | 11. <input type="checkbox"/> Fare revenue returned to buyer by purchased service provider (seller) (Contractual Relationship Form (002)) and/or (Operating Expenses Form (301)) |
| 4. <input type="checkbox"/> Fare change | 12. <input type="checkbox"/> Motorbus fixed guideway segments (Transit Way Mileage Form (403) and Section 9 Statistics Form (901)) |
| 5. <input type="checkbox"/> Strike or other major service interruption | 13. <input type="checkbox"/> Description of part time employees (Transit System Employee Work Hours Form (404)) |
| 6. <input type="checkbox"/> "Other" organization type (Transit System Identification Form (001)) | 14. <input type="checkbox"/> Passenger mile data with sampling waiver (Transit System Service (Non-Rail modes) Form (406) and Transit System Service (Rail Modes) Form (407)) |
| 7. <input type="checkbox"/> "Other" monetary consideration (Contractual Relationship Identification Form (002)) | 15. <input type="checkbox"/> Other |
| 8. <input type="checkbox"/> Fixed/non-fixed guideway allocation methodology (Section 9 Statistics Form (901)) | |

Description of item checked, plus any other relevant information.

Date Prepared

Date Updated

Supplemental Information Form (005)

The primary purpose of this form is to provide narrative information to clarify data reported on other forms.

General Information

Reporting Changes: This form incorporates the following changes:

- Information is added to cross reference supplemental data to a particular form, mode, type of service and page number, as applicable.
- Box 9 is added to describe other sources of funding on the Capital Funding Form (103) and the Sources of Operating Funding Form (203).
- Box 13 is added to describe unusual features of a labor agreement featuring part-time labor.

Instructions

Only one box should be checked and described on each form.

If this form pertains to purchased transportation, please provide seller's (contractor) name.

Supplemental Information Form (005)

Form Completion

Supplemental information helps FTA to understand your report and the service you supply; in particular, it:

- Assists FTA in understanding changes in vehicle miles and hours, operating costs, passenger trips, fare revenues, etc., as a result of changes in transit services.
- Assists FTA in understanding changes in fare revenues and impacts on passenger trips.
- Affords you the opportunity to allocate motorbus statistics between fixed guideway and non-fixed guideway for Section 9 apportionment.
- Affords you the opportunity to estimate passenger miles and vehicle revenue miles lost for consideration in Section 9 apportionment as a result of strikes and officially declared emergencies causing a service interruption.

Reference

Form: Complete the reference form number, mode, type of service and page number, as applicable, that pertains to the data described on each Supplemental Information Form (005). If the information is of a general nature, enter the Transit System Identification Form (001) for form reference.

Seller's

Name: If this form pertains to purchased transportation, please provide seller (contractor) name and Section 15 ID number, if applicable.

box 1: Describe any major service start-up that occurred such as new routes and extensions of services, or the addition of weekend service.

box 2: Describe any major service discontinuance such as elimination of routes, or elimination of weekend or night services.

box 3: Describe any major new equipment or facilities added such as a new HOV facility or a new garage.

box 4: Describe any fare change if it significantly impacts ridership or fare revenues.

box 5: Describe any strikes that resulted in a loss of service on the Transit System Service (Non-Rail Modes) Form (406), line 18 or Transit System Service (Rail Modes) Form (407), line 19. Describe any officially declared emergencies that resulted in a loss of service on the Transit System Service (Non-Rail Modes) Form (406), line 19 or

Transit System (Rail Modes) Form (407), line 20. Describe major service interruptions due to major repairs or rehabilitation.

- box 6: Describe other organizational type if you checked box 5F on the Transit System Identification Form (001).
- box 7: Describe other monetary considerations if you checked box 2E on the Contractual Relationship Identification Form (002) for a contractual relationship. Describe vehicles sold, given, loaned, or leased at below market value. Describe any other services, materials, and supplies, etc., exchanged as part of a purchased transportation agreement.
- box 8: Describe the methodology used if you allocate motorbus statistics for fixed and non-fixed guideway on the Section 9 Statistics Form (901).
- box 9: Describe other sources and amounts of capital and operating funding on the Capital Funding Form (103), lines 05, 06, 13 and 15; and the Sources of Operating Funding Form (203), lines 02, 09, and 11.
- box 10: Describe any unusual circumstances regarding fare revenues retained by the seller (provider) under a purchased transportation agreement.
- box 11: Describe any unusual circumstances regarding fare revenues returned to the buyer (purchaser) under a purchased transportation agreement.
- box 12: Describe any motorbus fixed guideway segments reported on the Transit Way Mileage Form (403) whose directional route miles are reported on the Section 9 Statistics Form (901).
- box 13: Describe any unusual features of a labor agreement featuring part-time employees, as reported on a Transit System Employee Work Hours Form (404).
- box 14: Describe how you derived passenger mile data if you have a sampling waiver. You may estimate passenger mile data using the average passenger trip length multiplied by the number of unlinked passenger trips, or you may use the passenger mile data from your FY 1990 report.
- box 15: Describe other (OR) modes(s), vehicle type(s), ownership code(s) and vehicle manufacturer(s).

Provide information on rebuilt vehicles, vehicles used for more than one mode or contract, and purchased transportation contracts covering only a portion of the fiscal year.

Explain why capital funds applied to transit system do not equal uses of capital funds on the Capital Funding Form (103).

Provide narrative information on particular services being reported, summarize fare structures, describe service areas, clarify unusual circumstances relevant to data, and report anything germane to the Section 15 report that clarifies or expands on information on other forms.

Supplemental Information Form (005) Check List:

- ✓ If you reported a strike or an other major service interruption (box 5), have you expanded data for possible use in the Section 9 apportionment? Have you also described how the data were expanded?
- ✓ If you indicated that a contract contained other monetary considerations (box 7), have you described the monetary consideration received and obligations incurred by the seller (provider)?
- ✓ If you allocated data between fixed guideway and non-fixed guideway on the Section 9 Statistics Form (901) (box 8), have you described your allocation methodology?
- ✓ Have you described all your motorbus fixed guideway segments (box 12) and do they equal:
 - The motorbus fixed guideway segments reported on the Section 9 Statistics Form (901)?
 - Either average monthly directional route miles, if reported on the Transit Way Mileage Form (403), or the sum of directional route miles on exclusive right-of-way and directional route miles on controlled access right-of-way on the Transit Way Mileage Form (403)?
- ✓ If you have a sampling waiver of passenger mile data (box 14), have you described how you derived the passenger mile data?

Capital Report Series
Forms (100's)

Section 15 ID

**Capital Funding
Form (103)**

Form 005 Included

<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>
----------	----------	----------	----------

Line No.	Capital Funds Applied to Transit System
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01	Part A. Federal government	
02	I. Funds received from FTA	
	Section 3 funds	
	Section 9 funds	
	Other FTA funds	
04	Total FTA funds	
05	II. Funds received from other U.S. Department of Transportation grant programs	
06	III. Other Federal funding	
07	Total Federal assistance	

		State Funds	Local Funds	Directly Generated Funds
	Part B. State and local sources			
08	I. Funds allocated to transit out of the general revenues of the government entity			
	II. Funds dedicated to transit at their source			
	Dedicated taxes			
09	1. Income taxes			
10	2. Sales taxes			
11	3. Property taxes			
12	4. Gasoline taxes			
13	5. Other taxes			
14	Bridge, tunnel, and highway tolls			
15	III. Other funds			
16	Total State, local, and directly generated funding			

Uses of Capital Funds					
	Mode	Rolling Stock	Facilities	Other	Total
17	AG				
18	CC				
19	CR				
20	DR				
21	FB				
22	HR				
23	IP				
24	JT				
25	LR				
26	MB - NF				
27	MB - FG				
28	TB				
29	TR				
30	VP				
31	Total expenditures				

Date Prepared

Date Updated

Capital Funding Form (103)

The purpose of this form is to identify the origin, amount, and uses of capital funds that reporters receive from Federal, State, local and directly generated sources.

General Information

Reporting Change: Report capital expenditures by mode in the uses of capital funds section of this form.

Accrual Accounting: A capital grant is reported on this form in the year that it is earned. This amount should be reported whether or not receipt of the funds actually takes place within that reporting period.

Federal Grants: Federal capital grant funds reported on this form must comply with Federal matching requirements. For FTA Section 3 funds, the Federal share cannot exceed 80 percent of the total cost incurred. For FTA Section 9 funds, the Federal share cannot exceed 80 percent, except for bicycle facility projects (90 percent) and for the incremental cost of bus-related equipment needed to meet the requirements of the Clean Air Act (90 percent) and Americans with Disabilities Act (90 percent). Please refer to the appropriate circulars for other FTA and USDOT matching fund requirements.

Proceeds from Government Agency Bond Issues: Use the accrual method of accounting to report any proceeds from a government agency bond issue used to fund capital projects. For example, if proceeds amounted to \$800,000 but only \$200,000 were used during the fiscal year for capital projects, report the \$200,000 under Other funds of directly generated funds (line 15, col d). Also report how the funds were used. If the \$200,000 was used to buy new buses, report under uses of capital funds, motorbus, rolling stock (line 26, col a).

Do not report on the Capital Funding Form (103) the funds used to retire the bonds (i.e., the debt retirement). The interest on the borrowed capital through the bond issue should be reported as an operating expenditure on the Operating Expenses Summary Form (301) under reconciling items, expense object class 511 interest expenses. Payments on the principal are not reported under Section 15 requirements. In the above example, if payments amount to \$100,000 (\$80,000 towards principal and \$20,000 for interest) to retire the debt in the current fiscal year, report the \$20,000 interest payment on the Operating Expenses Summary Form (301), but do not report the \$80,000 principal payment.

Pass Through Funds for Designated Recipients: If your agency serves as a designated recipient, report only the funds that relate to the operation of your transit services (directly operated or purchased). Do not report funds that you pass through to other agencies.

Uses of Capital Funds: The purpose of this section is to capture information on how capital funds are used by mode. The motorbus mode (MB) is divided into two parts: fixed guideway (FG) related projects and non-fixed guideway (NF) related projects. This section is divided into general categories: rolling stock, facilities, and other.

Report only those capital funds that were applied to the transit system and how they were used for transit projects. For example, if you have a dedicated sales tax that is used to fund highway improvements for mobility projects not related to transit, do not report these data.

Volume II of the USOA References: Section 3.3.

Definitions

Directly Generated Funds: Directly generated funds are any funds generated by or donated directly to the transit agency, including advertising revenues, donations and grants from private foundations. It also includes directly levied taxes (i.e., tax revenues to transit systems that are organized as independent political subdivisions with their own taxation authority).

Rolling Stock: Revenue vehicles used in providing transit service for passengers. The term revenue vehicles includes the body and chassis and all fixtures and appliances inside or attached to the body or chassis, except fare collection equipment and revenue vehicle movement control equipment (radios). For rubber tired vehicles, it includes the cost of one set of tires and tubes to make the vehicle operational, if the tires and tubes are owned by the transit agency. The following items are categorized as rolling stock projects:

Replacement: Replacement of rolling stock that has reached the end of a minimum normal service life.

Rehabilitation: Rebuilding of rolling stock to original specifications of the manufacturer. This may include some new components but has less emphasis on structural restoration than would be the case in a remanufacturing operation, focusing instead on mechanical systems and vehicle interiors.

Remanufacture: Structural restoration of rolling stock in addition to installation of new or rebuilt major components to extend service life.

Expansion: Acquisition of rolling stock for expansion of transit service.

Major Components: Auxiliary equipment such as engines, transmissions, and other essential components (body parts) enabling a vehicle to be returned to an operable condition.

Rail Overhaul: Overhaul of rail rolling stock is the one-time rebuild or replacement of major subsystems on revenue producing rail cars and locomotives, commonly referred to as midlife overhaul.

Facilities: The following items are categorized as facility and facility related projects:

- Construction of maintenance facilities (including design and engineering, demolition, etc.);
- Rehabilitation of maintenance facilities (including design and engineering, land acquisition, relocation, etc.);
- Crime prevention and security equipment;
- Purchase or installation of service and support equipment;
- Operational support (computer hardware and software, bus diagnostic equipment, and other activities that enhance system operations and efficiency while reducing operating costs);
- Transit malls, transfer facilities, intermodal terminals, shelters, passenger stations, depots, terminals, HOV facilities, transit ways, and park-n-ride facilities; and
- Track; line equipment and structures; signals and communications; and power equipment and substations.

Other: Any other item not described above, such as service vehicles, construction of general administration facilities, furniture, equipment that is not an integral part of buildings and structures, data processing equipment (including computers and peripheral devices whose sole use is in data processing operations), fare collection equipment, and revenue vehicle movement control equipment.

Instructions

For each category of capital funding, enter the amount earned during the reporting year.

Federal Government Assistance: Part A includes three categories of Federal funding for transit capital: FTA grant programs (FTA Section 3, 6, 9, etc.), other USDOT grant programs (e.g., Interstate Transfer Program), and any other Federal capital grant program.

State and Local Sources: Part B includes three categories of State, local, and directly generated funding for transit capital:

General Revenue Funds: General revenue funds are usually determined through a State or local government's annual budgeting process.

Dedicated Funds: Dedicated funds are raised specifically for transit and are dedicated at their source (e.g., sales taxes, gasoline taxes, and property taxes), rather than through an allocation from the pool of general funds.

Other Funds: Other funds are any miscellaneous sources of funds used for a capital expenditure. Examples are funds dedicated to a local government agency for transportation rather than specifically for transit, taxes levied directly by the transit agency, profits from charter service, advertising revenues, and private donations.

Uses of Capital Funds: For each of the categories of capital funds expenditures, enter the total cost incurred (Federal, State, local, and directly generated sources). If expenditures apply to more than one mode, prorate the expenditures. For the motorbus mode, report rolling stock under MB (NF).

Note: Use the definitions on pages 100-4 and 100-5 to assist you; for further clarification please refer to FTA Circular 9030.1A.

Capital Funding Form (103)
Form Completion

Note: Lines 01 through 07 cover payments or accruals for capital projects receiving assistance from the Federal government.

Line 01

col d: Enter the Federal portion of the cost of capital projects funded under the FTA Section 3 discretionary grant program.

Line 02

col d: Enter the Federal portion of the cost of capital projects funded under the FTA Section 9 formula grant program.

Line 03

col d: Enter the Federal portion of the cost of capital projects funded under other FTA programs.

Submit a Supplemental Information Form (005) (box 9) describing the other FTA program sources and the amounts.

Line 04

col d: Enter the total amount of FTA funding assistance from lines 01 through 03.

Line 05

col d: Enter the Federal portion of the cost of capital projects funded under other U.S. Department of Transportation (DOT) programs.

Submit a Supplemental Information Form (005) (box 9) describing the other USDOT program sources and the amounts.

Line 06

col d: Enter the Federal portion of the cost of capital projects funded under other Federal funding programs.

Submit a Supplemental Information Form (005) (box 9) describing the other Federal funding program sources and the amounts.

Line 07

col d: Enter the total amount of Federal assistance for capital projects from lines 04 through 06, col d.

Note: Lines 08 through 16 cover payments or accruals for capital projects receiving assistance from or funded through State, local, and directly generated sources.

Line 08

col b,c: Enter purchases that used funds allocated to transit out of the general revenues of a governmental entity, such as a city government.

Line 09

col b-d: Enter purchases that used dedicated income tax funds.

Line 10

col b-d: Enter purchases that used dedicated sales tax funds.

Line 11

col b-d: Enter purchases that used dedicated property tax funds.

Line 12

col b-d: Enter purchases that used dedicated gasoline tax funds.

Line 13

col b-d: Enter purchases that used other dedicated tax funds.

Submit a Supplemental Information Form (005) (box 9) describing the other dedicated tax sources and the amounts.

Line 14

col b-d: Enter purchases that used bridge, tunnel or highway tolls.

Line 15

col b-d: Enter purchases that used other funds.

Submit a Supplemental Information Form (005) (box 9) describing the other State, local, and directly generated sources of funding and the amounts.

Line 16

col b-d: Enter the total amount of State, local, and directly generated funding expended for capital projects from lines 08 through 15.

Note: Lines 17 through 31 cover the total Federal, State, local and directly generated agency expenditures for capital projects. Report by mode and category (rolling stock, facilities, and other).

Line 17

col a: Enter the total Federal, State, local, and directly generated agency expenditures for automated guideway transit vehicles.

col b: Enter the total Federal, State, local, and directly generated agency expenditures for automated guideway transit facilities and related capital projects.

col c: Enter the total Federal, State, local, and directly generated agency expenditures for automated guideway transit for other related projects not covered in col a or col b.

col d: Enter the total Federal, State, local, and directly generated agency expenditures for automated guideway transit from cols a through c.

Lines 18 through 30:

Follow instructions for line 17, but for the mode listed.

Line 31

col a: Enter the total Federal, State, local, and directly generated agency expenditures for rolling stock from lines 17 through 30.

col b: Enter the total Federal, State, local, and directly generated agency expenditures for facilities and related projects from lines 17 through 30.

col c: Enter the total Federal, State, local, and directly generated agency expenditures for other projects from lines 17 through 30.

col d: Enter the total Federal, State, local, and directly generated agency expenditures from lines 17 through 30.

Note: Line 31, col d total should equal the total of line 07, col d and line 16, cols b through d. If the totals do not equal, submit a Supplemental Information Form (005) (box 15) and explain why.

Capital Funding Form (103) Check List:

- ✓ Has your capital funding been reported for the year it was earned?
- ✓ If you pass through funds for designated recipients, have you excluded these funds from the form?
- ✓ If you reported capital funds from Federal grants, does the total of all State, local, and directly generated funds satisfy the minimum Federal matching requirements?
- ✓ Is the total of your expenditures (line 31, col d) = total of Federal, State, local, and directly generated funding (line 07, col d + line 16, cols b through d)? If not, submit a Supplemental Information Form (005) (box 15) and explain.
- ✓ If you reported other FTA funds (line 03), other USDOT grant programs (line 05), other Federal funding (line 06), other dedicated taxes (line 13), or other funds from State, local and directly generated sources (line 15), submit a Supplemental Information Form (005) (box 15) and explain.

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Revenue Report Series

Forms (200's)

**Revenue Summary
Form (201)**

Section 15 ID

Form 005 Included

a	b	c
Line No.	Revenue Object Class	Total Revenue
	401. Passenger fares for directly operated transit service	
01	01 Full adult fares	< >
02	02 Senior citizen fares	< >
03	03 Student fares	< >
04	06 Park and ride - parking revenue only	< >
05	90 Special ride fares	< >
06	Total passenger fares for directly operated transit service	
07	402. Special transit fares	
08	403. School bus service revenues	
09	404. Freight tariffs	
10	405. Charter service revenues	
11	406. Auxillary transportation revenues	
	407. Non-transportation revenues	
12	04 Investment income	< >
13	90 Other non-transportation revenues	< >
14	Total non-transportation revenues	
15	408. Taxes levled directly by transit system	
16	409. Local cash grants & reimbursements	
17	410. Local special fare assistance	
18	411. State cash grants & reimbursements	
19	412. State special fare assistance	
20	413. Federal cash grants and reimbursements	
21	414. Revenue accrued through a purchased transportation agreement	
22	415. Fare revenue returned by seller (contractor)	
	430. Contributed services	
23	01 State and local government	
24	02 Contra account for expense	()
25	Net contributed services	-0-
26	440. Subsidy from other sectors of operations	
27	Total revenue	
	401. Passenger fares for directly operated transit service	
28		< >
29		< >
30		< >
31		< >
32		< >
33		< >
34		< >
35		< >
	Mode code <input type="text"/>	
Date Prepared <input type="text"/>		Date Updated <input type="text"/>

Revenue Summary Form (201)

The purpose of this form is to obtain information on the sources of a reporter's revenue.

General Information

Reporting Changes: This form incorporates the following changes:

- New revenue object class 414 accounts for revenue accrued by a seller of transportation services through purchased transportation agreements. These are the contract revenues earned (payments and accruals) by a Section 15 reporter under contract to another Section 15 reporter or public agency.
- New revenue object class 415 accounts for fare revenues returned by sellers (providers) to the reporter through purchased transportation agreements.

You are only required to report basic information.

You may report optional information which provides more detail about revenues earned during the reporting period. The optional information are subcategories of the basic revenue object classes.

Report retained fare revenues for purchased transportation on the Contractual Relationship Identification Form (002) and the Operating Expenses Form (301).

Report data system-wide using the revenue object class codes contained in Exhibit 8. Exhibit 8 provides an equivalency for reporting basic and optional information with the previous revenue object class codes under voluntary reporting levels A, B and C. The basic revenue object class codes are equivalent to the previous required reporting Level R.

Pass-Through Funds for Designated Recipients: If your agency serves as a designated recipient, report only the funds that relate to the operation of your transit services (directly operated or purchased transportation services). Do not report funds that you pass through to other agencies.

Definitions

Directly Levied Taxes: Tax revenues to transit systems that are organized as independent political subdivisions with their own taxation authority.

Volume II of the USOA References: Sections 2.10, 6.1, 6.2

Instructions

Report under revenue object class 414 only if you are a seller (provider) of service under a purchased transportation agreement.

Report taxes levied directly by the transit system as a directly generated source of funding.

Exhibit 8

Revenue Object Class Equivalency

<u>1992 Revenue Object Classes</u>	<u>Optional</u>	<u>Reporting Levels A, E, and C</u>
<u>Basic (Prior Level R)</u>		
401. Passenger fares for transit service	401. Passenger fares for transit service	401. Passenger fares directly operated for transit service
	01 Full adult fares	01 Full adult fares
	02 Senior citizen fares	02 Senior fares
	03 Student fares	03 Student fares
	06 Park and ride - parking revenue only	06 Park and ride - parking revenues only
	90 Special ride fares	04 Child fares
		05 Handicapped rider fares
		99 Other primary fares
402. Special transit fares	402. Special transit fares	402. Special transit fares
		01 Contract fares for postmen
		02 Contract fares for policemen
		03 Special route guarantees
		04 Other special contract transportation fares
		- State & local government
		05 Other special contract transportation fares
		- other sources
		06 Non-contract service fares
403. School bus service revenues	403. School bus service revenues	403. School bus service revenue
		01 Passenger fares from school bus service
404. Freight tariffs	404. Freight tariffs	404. Freight tariffs
		01 Hauling freight
405. Charter service revenues	405. Charter service revenues	405. Charter service revenues
		01 Passenger fares from charter service
406. Auxiliary transportation revenues	406. Auxiliary transportation revenues	406. Auxiliary transportation revenues
		01 Station concessions
		02 Vehicle concessions
		03 Advertising services
		04 Automotive vehicle ferrage
		99 Other auxiliary transportation revenues

Exhibit 8

Revenue Object Class Equivalency (continued)

1992 Revenue Object Classes

Basic (Prior Level R)

407. Non-transportation revenues



Optional

407. Non-transportation revenues
04 Investment income

90 Other non-transportation revenues

408. Taxes levied directly by transit system

408. Taxes levied directly by transit system

409. Local cash grants & reimbursements

409. Local cash grants & reimbursements

Revenue Object Classes Prior to 1992

Reporting Levels A, B, and C

407. Non-transportation revenues
04 Investment income
01 Sales of maintenance services
02 Rental of revenue vehicles
03 Rental of buildings and other property
05 Parking lot revenues
99 Other non-transportation revenues



408. Taxes levied directly by transit system
01 Property tax revenue
02 Sales tax revenue
03 Income tax revenue
04 Payroll tax revenue
05 Utility tax revenue
99 Other tax revenue



409. Local cash grants & reimbursements
01 General operating assistance
02 Special demonstration project assistance - local projects
03 Special demonstration project assistance - local share for state projects
04 Special demonstrations project assistance - local share for FTA projects
05 Reimbursement of taxes paid
06 Reimbursement of interest paid
07 Reimbursement of transit system maintenance costs
08 Reimbursement of snow removal costs
09 Reimbursement of security costs
99 Other financial assistance



Exhibit 8

1992 Revenue Object Class Equivalency (continued)

<u>1992 Revenue Object Classes</u>		<u>1992 Revenue Object Classes</u>	<u>Reporting Levels A, B, and C</u>
<u>Basic (Prior Level B)</u>		<u>Optional</u>	
410. Local special fare assistance	→	410. Local special fare assistance	410. Local special fare assistance 01 Handicapped citizen fare assistance 02 Senior citizen fare assistance 03 Student fare assistance 99 Other special fare assistance
411. State cash grants & reimbursements	→	411. State cash grants & reimbursements	411. State cash grants & reimbursements 01 General operating assistance 03 Special demonstration project assistance - State projects 04 Special demonstration project assistance - State share for FTA projects 05 Reimbursement of taxes paid 06 Reimbursements of interest paid 07 Reimbursement of transit system maintenance costs 09 Reimbursement of security costs 99 Other financial fare assistance
412. State special fare assistance	→	412. State special fare assistance	412. State special fare assistance 01 Handicapped citizen fare assistance 02 Senior citizen fare assistance 03 Student fare assistance 99 Other special fare assistance
413. Federal cash grants & reimbursements	→	413. Federal cash grants & reimbursements	413. Federal cash grants & reimbursements 01 General operating assistance 04 Special demonstration project assistance 99 Other financial assistance

Exhibit 8

Revenue Object Class Equivalency (continued)

<u>1992 Revenue Object Classes</u>	→	<u>1992 Revenue Object Classes</u>	→	<u>Revenue Object Classes Prior to 1992</u>
<u>Basic (Prior Level R)</u>		<u>Optional</u>		<u>Reporting Levels A, B, and C</u>
414. Revenue accrued through a purchased transportation agreement	→	414. Revenue accrued through a purchased transportation agreement		
415. Fare revenue returned by a seller	→	415. Fare revenue returned by a seller		
430. Contributed services	→	430. Contributed services	→	430. Contributed services
01. State and local government		01. State and local government		01. State and local government
02. Contra account for expense		02. Contra account for expense		02. Contra account for expense
440. Subsidy from other sectors of operations	→	440. Subsidy from other sectors of operations	→	440. Subsidy from other sectors of operations

Revenue Summary Form (201)

Form Completion

Note: Lines 01 through 06 cover revenues earned from carrying passengers in regularly scheduled services that were directly operated by your transit system. Include the base fare, zone premiums, express service premiums, extra cost transfers, and quantity purchase discounts applicable to the passenger's ride.

Note: Lines 01 through 05 are optional information.

Line 01

col c: (Optional) Enter revenue for full adult fares.

Line 02

col c: (Optional) Enter revenue for senior citizen fares.

Line 03

col c: (Optional) Enter revenue for passengers paying a student fare because they are enrolled in educational institutions.

Line 04

col c: (Optional) Enter revenues earned from parking fees paid by passengers who drive to park and ride facilities operated by the transit agency in order to utilize transit service.

Line 05

col c: (Optional) Enter revenue earned from carrying passengers who pay a special, reduced fare for some other reason, such as child fares or handicapped fares.

Line 06

col c: Enter the total revenue earned from carrying passengers for services that were directly operated by your transit system.

Line 07

col c: Enter revenues earned for rides given in regular transit service but paid for by some organization other than the rider; and for rides given along special routes for which revenue may be guaranteed by a beneficiary of the service. Include revenue earned:

- by providing rides for postmen with payments being made directly from the U.S. Postal Service;
- by providing rides for policemen with payments being made directly from the police authority;

- from industrial firms, shopping centers, public and private universities, etc., to guarantee a minimum revenue on a line operated especially for the benefit of the payer;
- under contractual arrangements with State or local governments; and
- under contractual arrangements from non-government entities for special transit fares; and revenue earned for providing special service rides for sporting events, sightseeing, etc., where fares are not guaranteed on a contractual basis.

Line 08

col c: Enter revenue earned from schools for the operation of buses exclusively to carry children to and from their schools.

Line 09

col c: Enter revenue earned from carrying all types of freight on passenger runs.

Line 10

col c: Enter revenue earned from operating vehicles under charter contracts.

Line 11

col c: Enter revenue earned from operations closely associated with transportation operations. Include revenue earned from station concessions, vehicle concessions, advertising, and automotive vehicle ferrriage.

Note: Lines 12 through 14 cover revenues earned from activities not associated with the provision of transit service.

Note: Lines 12 and 13 are optional information.

Line 12

col c: (Optional) Enter revenue earned from investment income.

Line 13

col c: (Optional) Enter revenue earned from activities not associated with the provision of transit service. Include revenue earned from sales of maintenance services on property not owned or used by the transit system, rentals of revenue vehicles to other operators, rentals of transit system buildings and property to other organizations, parking fees generated from parking lots not normally used as park and ride locations, and donations.

Line 14

col c: Enter the total revenue earned from activities not associated with the provision of transit services.

Line 15

col c: Enter revenue earned by transit systems that are organized as independent political subdivisions with their own taxation authority. Include property taxes, sales taxes, income taxes, payroll taxes, and utility taxes.

Line 16

col c: Enter funds obtained from local government units to assist in paying the cost of operating transit services. Included are general operating assistance; special demonstration project assistance; reimbursements of taxes, interest, transit system maintenance costs, snow removal costs, and security costs; and other financial assistance.

Line 17

col c: Enter funds obtained from local government units to help cover the difference between full adult fare and special reduced fares. Include fare assistance for handicapped citizens, senior citizens, students and other special reduced fare riders; and Federal revenue sharing funds.

Line 18

col c: Enter funds obtained from State government units to assist in paying the cost of operating transit services. Include general operating assistance; special demonstration project assistance; reimbursements of taxes, interest, transit system maintenance costs, and security costs paid; and other financial assistance.

Line 19

col c: Enter funds obtained from State government units to help cover the difference between full adult fare and special reduced fares. Include fare assistance for handicapped citizens, senior citizens, students and other special reduced fare riders; and Federal revenue sharing funds.

Line 20

col c: Enter funds obtained from the Federal government to assist in paying the cost of operating transit services. Include general operating assistance (e.g., FTA Section 9), special demonstration project assistance and other financial assistance.

Line 21

col c: Enter contract revenue earned (payments and accruals) if you are a seller of transportation services through a purchased transportation agreement. This applies to Section 15 reporters under contract to another Section 15 reporter or public agency.

Line 22

col c: Enter fare revenue returned by sellers (contractors) to you through purchased transportation agreements.

Note: Lines 23 through 25 cover the estimated value of services received from another entity where there is no obligation to pay.

Line 23

col c: Enter the estimated value of services received from State and local governments.

Line 24

col c: Enter an amount equal to line 23.

Line 25

col c: This is the net contributed services or zero.

Line 26

col c: Enter funds obtained from other sectors of transit operations to help cover the cost of providing transit service. Include subsidies from utility rates where the transit agency is a utility company; subsidies from bridge and tunnel tolls owned and operated by transit agency; and subsidies from other sources of the transit operation.

Line 27

col c: Enter the total revenue earned. This is the sum of lines 06 through 11 and 14 through 26, col c.

Note: Lines 28 through 35 are optional information.

Lines 28 through 35

col b: (Optional) Enter mode codes for directly operated services.

Lines 28 through 35

col c: (Optional) Enter the total fare collected (revenue object class 401) for each mode.

Revenue Summary Form (201) Check List:

- ✓ Have you reported revenues for the year they were earned?
- ✓ If you pass through funds for designated recipients, have you excluded these funds from the form?
- ✓ If you are a provider (seller) of service under a purchased transportation agreement, does revenue object class 414 equal the sum of the contract expenditures (payments and accruals) reported on the Contractual Relationship Identification Form (002) (item 4) for buyers of your transportation services?
- ✓ If you are a buyer of service under a purchased transportation agreement, does revenue object class 415 equal the sum of the returned fare revenues from purchased transportation agreements on the Contractual Relationship Identification Form (002) (item 7)?

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Section 15 ID

**Sources of Operating Funding
Form (203)**

Form 005 Included

a		b		c		d	
Line No.	Operating Funds Applied to Transit System						
	Part A. Federal government						
01	I. Funds received from FTA Section 9 program						
02	II. Funds received from other Federal programs						
03	Total Federal assistance						
		State Funds	Local Funds	Directly Generated Funds			
	Part B. State and local sources						
04	I. Funds allocated to transit out of the revenues of the government entity						
	II. Funds dedicated to transit at their source						
	Dedicated taxes						
05	1. Income taxes						
06	2. Sales taxes						
07	3. Property taxes						
08	4. Gasoline taxes						
09	5. Other taxes						
10	Bridge, tunnel, and highway tolls						
11	III. Other funds						
12	Total State, local, and directly generated funding.						

Date Prepared

Date Updated

Sources of Operating Funding Form (203)

The purpose of this form is to identify the origin and amount of operating funds from Federal, State, local and directly generated sources.

General Information

This form provides a summary of the operating revenues detailed on the Revenue Summary Form (201). Operating funding totals, except directly generated funds, on this form equal the totals reported in revenue object classes 409 through 413 on the Revenue Summary Form (201). Operating funding totals for directly generated funds are less than or equal to the totals reported in revenue object classes 403 through 408, 414, and 440.

Federal Grants: Federal operating assistance funds reported on this form must comply with Federal matching requirements. The Federal share for FTA Section 9 funds cannot exceed fifty percent of the operating deficit.

Pass-Through Funds for Designated Recipients: If your agency serves as a designated recipient, report only the funds that relate to the operation of your transit services. Do not report funds that you pass through to other agencies.

Definitions

Directly Generated Funds: Directly generated funds are any funds generated by or donated directly to the transit agency, including advertising revenues, donations and grants from private foundations. It also includes directly levied taxes (i.e., tax revenues to transit systems that are organized as independent political subdivisions with their own taxation authority).

Instructions

Federal Government Assistance: Part A includes two categories of Federal funding for transit operating assistance: Funds from Section 9 and other provisions of the FT Act as amended, and funds from other Federal programs such as special demonstration projects.

State and Local Sources: Part B includes three categories of State and local governmental, and directly generated funding for transit operating funding.

General Revenue Funds: General revenue funds are usually determined through a State or local government's annual budgeting process.

Dedicated Funds: Dedicated funds are raised specifically for transit and are dedicated at their source (e.g., sales taxes, gasoline taxes, and property taxes), rather than through an allocation from the pool of general funds.

Other Funds: Other funds are any miscellaneous sources of funds used for an operating expenditure. Examples are funds dedicated to a local government agency for transportation rather than specifically for transit, taxes levied directly by the transit agency, profits from charter service, advertising revenues, and private donations.

Sources of Operating Funding Form (203) Form Completion

Note: Lines 01 through 03 cover payments or accruals using operating assistance from the Federal government.

Line 01

col d: Enter the Federal operating assistance funds from the Section 9 program (FT Act, as amended).

Line 02

col d: Enter the Federal operating assistance funds from other Federal programs such as special demonstration projects.

Submit a Supplemental Information Form (005) (box 9) describing the other Federal funding program sources and the amounts.

Line 03

col d: Enter the total amount of Federal assistance for operating your transit agency from lines 01 and 02, col d.

Note: Lines 04 through 11 cover payments or accruals for transit operations receiving assistance from or funded through State, local and directly generated sources.

Lines 04 through 11

col b: Payments or accruals for transit operations receiving assistance from or funded through programs of State government units.

col c: Payments or accruals for transit operations receiving assistance from or funded through programs of local government units.

col d: Payments or accruals for transit operations funded through directly generated sources.

Line 04

col b,c: Enter operating expenditures that used funds allocated to transit out of the general revenues of a governmental entity, such as a city government.

Line 05

col b-d: Enter operating expenditures that used dedicated income tax funds.

Line 06

col b-d: Enter operating expenditures that used dedicated sales tax funds.

Line 07

col b-d: Enter operating expenditures that used dedicated property tax funds.

Line 08

col b-d: Enter operating expenditures that used dedicated gasoline tax funds.

Line 09

col b-d: Enter operating expenditures that used other dedicated tax funds.

Submit a Supplemental Information Form (005) (box 9) describing the other dedicated tax sources and the amounts.

Line 10

col b-d: Enter operating expenditures that used bridge, tunnel, or highway tolls.

Line 11

col b-d: Enter operating expenditures that used other funds.

Submit a Supplemental Information Form (005) (box 9) describing the other State, local, and directly generated sources and the amounts.

Line 12

col b-d: Enter the total amount of State, local, and directly generated funding expended for transit operations from lines 04 through 11.

Sources of Operating Funding Form (203) Check List:

- √ Is the total of Federal, State, local, and directly generated funding reported on this form less than or equal to the totals reported in Revenue object classes 403 through 440 on the Revenue Summary Form (201)? Specific cross checks include:
- Total Federal assistance, line 03, col d should equal the total amount shown in object class 413, Federal cash grants and reimbursements, on the Revenue Summary Form (201), line 20, col c.
 - Total State funding, line 12, col b should equal the total amounts shown in object class 411, State cash grants and reimbursements, and object class 412, State special fare assistance, on the Revenue Summary Form (201), lines 18+19, col c.
 - Total local funding, line 12, col c should equal the total amounts shown in object class 409, Local cash grants and reimbursements, and object class 410, Local special fare assistance, on the Revenue Summary Form (201), lines 16+17, col c.
 - Total directly generated funding, line 12, col d should be less than or equal to the total amounts shown in object classes 403 through 408, 414, and 440 on the Revenue Summary Form (201), lines 08 through 11, 14, 15, 21, and 26, col c.
- √ Is the Federal operating assistance (Section 9) less than or equal to fifty percent of the total operating funding for transit from Federal, State, local and directly generated sources?
- line 01, col d \leq line 12, cols b+c+d
- √ If you reported Funds received from other Federal programs (line 02), Other taxes from dedicated sources (line 09), or Other funds from State, local and directly generated sources (line 11), submit a Supplemental Information Form (005) (box 9) and indicate the sources and the amounts.

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**Operating Expenses Report Series
Forms (300's)**

Operating Expenses Form (301)

Section 15 ID

Form 005 Included

Made

Line No.	Expense Object Class	Total Medical Expenses	Function										Line No.
			c	d	e	f	g	h	i	j	k	l	
			Transportation Admin. & Support 010	Revenue Veh. Operations 030	Ticketing and Fare Collection 151	System Security 181	Total	Vehicle Maintenance 041	Non-Vehicle Maintenance 042	General Administration 180	Total		
591.	Labor												
01	01 Operators' salaries & wages		<	>	>	>	>	>	>	>	>	01	
02	02 Other salaries & wages		<	>	>	>	>	>	>	>	>	02	
03	502. Fringe benefits		<	>	>	>	>	>	>	>	>	03	
04	503. Services		<	>	>	>	>	>	>	>	>	04	
504.	Materials & supplies												
05	01 Fuel and lubricants		<	>	>	>	>	>	>	>	>	05	
06	02 Tires and tubes		<	>	>	>	>	>	>	>	>	06	
07	99 Other materials & supplies		<	>	>	>	>	>	>	>	>	07	
08	505. Utilities		<	>	>	>	>	>	>	>	>	08	
09	506. Casualty & liability costs		<	>	>	>	>	>	>	>	>	09	
10	507. Taxes		<	>	>	>	>	>	>	>	>	10	
508.	Purchased transportation												
11	01 In this report		<	>	>	>	>	>	>	>	>	11	
12	02 Filing separate report		<	>	>	>	>	>	>	>	>	12	
13	508. Miscellaneous expense		<	>	>	>	>	>	>	>	>	13	
14	510. Expense transfers		<	>	>	>	>	>	>	>	>	14	
15	Total		<	>	>	>	>	>	>	>	>	15	

Date Prepared

Date Updated

Operating Expenses Form (301)

The purpose of this form is to report total operating expenses for each object class by function and to allocate direct and joint expenses to modes.

General Information

Reporting Changes: This form incorporates the following changes:

- This form replaces the single mode and multi-mode Level R Operating Expenses Classified by Function Forms (301 and 310); the voluntary Levels A, B, and C Direct, Joint and Total Operating Expenses Forms (311, 312, and 313); and the System Summary by Object Class Form (315).
- Report operating expenses one mode on each page, with total system operating expenses on the summary page.
- Function 151 ticketing and fare collection is now included in function 010 vehicle operations; it was formerly included in function 160 general administration.
- Function 161 system security is now included in function 010 vehicle operations; it was formerly included in function 160 general administration.
- Joint expenses are fully allocated on this form. Joint expenses must be allocated by function and object class on the modal pages. Information on allocating joint expenses is contained on page 21.

You are only required to report basic information.

You may report optional information that provides more detail by function about operating expenses accrued during the reporting period. The optional information are subcategories of the basic functions.

Report operating expenses based on the function or activity performed. Use the codes in Exhibit 9 that provide an equivalency for reporting basic and optional information with the previous function codes under voluntary reporting Levels A, B and C. Within each function, classify expenditures by object class. The expense object class codes are equivalent to the previous required reporting Level R (Exhibit 10).

Pass-Through Funds for Designated Recipients: If your agency serves as a designated recipient, report only the expenses that relate to the operation of your transit services (directly operated or purchased). Do not report funds that you pass through to other agencies.

Joint Expenses: Allocate costs by function and object class directly to modes. Information on allocating joint expenses is contained in page 21.

Purchased Transportation: Expenses for purchased transportation services include payments or accruals to sellers (providers), fare revenues retained by the seller, and other expenses incurred by the buyer (purchaser) for items such as contract administration, services and materials (advertising, customer information services, fuel, maintenance, etc.). Include contract payments or accruals, retained fare revenues plus any other contract related costs incurred by your agency in object class 508.01 if the seller is included in your Section 15 report, or in object class 508.02 if the seller files his own Section 15 report.

Publicly Sponsored Vanpool Services: Report all expenses involved with operating publicly sponsored vanpool services. Operating expenses could include the cost of purchased service (if service is provided through a private operator); vehicle leases, administrative, marketing, maintenance, legal service, etc.; plus additional expenses to operate the vans (e.g., fuel, tires, insurance, tolls, maintenance, or repairs), often paid by riders.

Definitions

Object class: As the term is used in expense classification, an object is an article or service obtained. An object class is a grouping of expenses on the basis of goods or services purchased.

The object classes include salaries and wages, fringe benefits, services, materials and supplies, and other expenses as defined in Section 7.2, Volume II of the USOA.

Function: There are four basic and four optional functions for reporting. The four basic functions are: vehicle operations, vehicle maintenance, non-vehicle maintenance, and general administration (Exhibit 9 on pages 300-8 and 300-9). The activities included under each basic and optional function are detailed in Section 7.4, Volume II of the USOA.

- **Vehicle Operations:** All activities associated with transportation administration, including revenue vehicle movement control, scheduling, ticketing and fare collection, system security and revenue vehicle operation.
- **Transportation Administration and Support (Optional):** All activities associated with transportation administration, revenue vehicle movement control and scheduling including supervision and clerical support.
- **Revenue Vehicle Operation (Optional):** All activities associated with revenue vehicle operation including moving revenue vehicles along routes while boarding and discharging passengers, deadheading, laying-over, moving operators to relief points, and assisting passenger loading.
- **Ticketing and Fare Collection (Optional):** All activities associated with fare collection and counting activities including supervision and clerical support. Includes printing, distributing, selling and controlling of tickets, tokens and

passes; pulling and transporting vaults to counting facilities; counting and auditing of fare collection; and, providing security for the fare collection process.

- *System Security (Optional)*: All activities associated with providing security to transit patrons and securing transit property including supervision and clerical support. Includes patrolling revenue vehicles and passenger facilities during revenue operations; patrolling and controlling access to yards, buildings and structures; monitoring security devices; and, reporting security breaches.
- *Vehicle Maintenance*: All activities associated with revenue and non-revenue (service) vehicle maintenance, including administration, inspection and maintenance, and servicing (cleaning, fueling, etc.) vehicles. In addition, it includes repairs due to vandalism, and accident repairs of revenue vehicles.
- *Non-Vehicle Maintenance*: All activities associated with facility maintenance, including:
 - administration;
 - repair of buildings, grounds and equipment as a result of accidents or vandalism;
 - operation of electric power facilities; and,
 - maintenance of vehicle movement control systems; fare collection and counting equipment; structures, tunnels and subways; roadway and track; passenger stations, operating station buildings, grounds and equipment; communication systems; general administration buildings, grounds and equipment; and electric power facilities.
- *General Administration*: All activities associated with the general administration of the transit system, including transit system development, injuries and damages, safety, personnel administration, legal services, insurance, data processing, finance and accounting, purchasing and stores, engineering, real estate management, office management and services, customer services, promotion, market research and planning.

Reconciling Items: Reconciling items are items where accounting practices vary for handling these expenses as a result of local ordinances and conditions. Reconciling items include depreciation and amortization, interest payments, leases and rentals. They are called reconciling items because they are needed to provide an overall total that is consistent with local published reports.

Memo Item: Memo items are any expenses not allowable for Federal operating assistance under Section 9 of the FT Act. These include charter bus expenses, school bus expenses, and long-term interest.

Volume II of the USOA References: Sections 2.1 through 2.8, 2.12, 7.1 through 7.5

Instructions

Joint Expenses: Allocate operating expenses by function and object class directly to each mode. An example of how joint costs are allocated is found in Volume II of the USOA, Section 2.1. In addition, fully allocated cost procedures can be found in the publication, *Fully Allocated Cost Analysis Guidelines for Public Transit Providers*, Price-Waterhouse, Office of Government Services, 1987, Washington, D.C.

Casualty and Liability: If your transit system carries physical damage (PD) insurance on its rolling stock, report the amount of the PD insurance as casualty and liability costs under vehicle maintenance (041). If your system is self-insured for repairs to damaged vehicles, report casualty and liability costs under general administration (160). Report other insurance premiums usually carried, such as fire insurance, under general administration (160).

Purchased Transportation: Report payments or accruals to sellers (providers) fare revenues retained by sellers plus any other contract related costs incurred by your agency under object class 508.01 if the seller is included in your Section 15 report, or under object class 508.02 if the seller files his own Section 15 report. Report expenses under the vehicle operations (010) and/or the general administration (160) function.

Submit a Supplemental Information Form (005) (box 10 or box 11 respectively) describing any unique circumstances about retained or returned fare revenues.

Publicly Sponsored Vanpool Services: Report vehicle lease costs as a reconciling item. If operating costs are based on unit charges to riders (e.g., per mile or per trip), separate any lease costs.

Reconciling Items: Report reconciling items system-wide on the Operating Expenses Summary Form (301).

Memo Item: Report the memo item system-wide on the Operating Expenses Summary Form (301).

Exhibit 9

Function Equivalency

1992 Functions

Functions Prior to 1992

Basic
(Prior Levels R and C)

Optional

Reporting Level B

Reporting Level A

010 Vehicle operations

- 010 Transportation administration
- 151 Ticketing and fare collection
- 161 System security
- 030 Revenue vehicle operation

- 010 Administration of transportation
- 020 Scheduling of transportation operations
- 151 Ticketing and fare collection (formerly part of 160)
- 030 Revenue vehicle operation

- 011 Transportation administration
- 012 Revenue vehicle movement control
- 021 Scheduling of transportation operations
- 151 Ticketing and fare collection
- 161 System security
- 031 Revenue vehicle operation

041 Vehicle maintenance

041 Vehicle maintenance

- 041 Maintenance administration - vehicles
- 050 Servicing revenue vehicles
- 060 Inspection & maintenance of revenue vehicles
- 062 Accident repairs of revenue vehicles
- 070 Vandalism repairs of revenue vehicles
- 080 Servicing and fuel of service vehicles
- 090 Inspection & maintenance of service vehicles

- 041 Maintenance administration - vehicles
- 051 Servicing revenue vehicles
- 061 Inspection & maintenance of revenue vehicles
- 062 Accident repairs of revenue vehicles
- 071 Vandalism repairs of revenue vehicles
- 081 Servicing and fuel of service vehicles
- 091 Inspection & maintenance of service vehicles

042 Non-vehicle maintenance

042 Non-vehicle maintenance

- 042 Maintenance administration - non-vehicles
- 100 Maintenance of vehicle movement control systems
- 110 Maintenance of fare collection and counting equipment

- 042 Maintenance administration non-vehicles
- 101 Maintenance of vehicle movement control systems
- 111 Maintenance of fare collection and counting equipment
- 121 Maintenance of roadway and track
- 122 Maintenance of structures, tunnels, bridges and subways

120 Maintenance of other buildings, grounds and equipment

- 123 Maintenance of passenger stations
- 124 Maintenance of operating station buildings, grounds and equipment
- 125 Maintenance of garage and shop buildings, grounds, and equipment
- 126 Maintenance of communication system
- 127 Maintenance of general administration, buildings grounds and equipment
- 128 Accident repairs of buildings, grounds and equipment

130 Vandalism repairs of buildings, grounds and equipment

- 131 Vandalism repairs of buildings, grounds and equipment

140 Operation and maintenance of electric power facilities

- 141 Operation and maintenance of electric power facilities

Exhibit 9

Function Equivalency (continued)

1992 Functions	Functions Prior to 1992
Basic (Prior Levels R and C)	Reporting Level A
160. General administration	165. Injuries and damages 166. Safety 167. Personnel administration 168. General legal services 169. General insurance 170. Data processing 171. Finance and accounting 172. Purchasing and stores 173. General engineering 174. Real estate management 175. Office management and services 176. General management
Optional	145. Preliminary transit system development 181. General function 170. Marketing
160. General administration	145. Preliminary transit system development 181. General function 170. Marketing
Optional	Reporting Level B
160. General administration	145. Preliminary transit system development 181. General function 170. Marketing
Optional	145. Preliminary transit system development 181. General function 162. Customer services 163. Promotion 164. Market research 177. Planning
160. General administration	145. Preliminary transit system development 181. General function 170. Marketing

Exhibit 10

Expense Object Class Equivalency

1992 Expense Object Classes

Expense Object Classes Prior to 1992

Basic
(Prior Level R)

(Levels A, B and C)

<p>501. Labor</p> <p style="padding-left: 20px;">01 Operators' salaries & wages</p> <p style="padding-left: 20px;">02 Other salaries & wages</p> <p>502. Fringe benefits</p> <p>503. Services</p>	<p>→</p> <p>→</p> <p>}</p> <p>→</p> <p>}</p> <p>}</p> <p>→</p> <p>}</p> <p>}</p>	<p>501. Labor</p> <p style="padding-left: 20px;">01 Operators' salaries & wages</p> <p style="padding-left: 20px;">02 Other salaries & wages</p> <p>502.15 Fringe benefits distribution</p> <p>503. Services</p> <p style="padding-left: 20px;">01 Management service fees</p> <p style="padding-left: 20px;">02 Advertising fees</p> <p style="padding-left: 20px;">03 Professional & technical services</p> <p style="padding-left: 20px;">04 Temporary help</p> <p style="padding-left: 20px;">05 Contract maintenance services</p> <p style="padding-left: 20px;">06 Custodial services</p> <p style="padding-left: 20px;">07 Security services</p> <p style="padding-left: 20px;">99 Other services</p> <p>504. Materials & supplies</p> <p style="padding-left: 20px;">01 Fuel & lubricants</p> <p style="padding-left: 20px;">02 Tires & tubes</p> <p style="padding-left: 20px;">99 Other materials & supplies</p> <p>505. Utilities</p> <p style="padding-left: 20px;">01 Propulsion power</p> <p style="padding-left: 20px;">02 Utilities other than propulsion power</p> <p>506. Casualty & liability costs</p> <p style="padding-left: 20px;">01 Premiums for physical damage insurance</p> <p style="padding-left: 20px;">02 Recoveries of physical damage losses</p> <p style="padding-left: 20px;">03 Premiums for PL & PD insurance</p> <p style="padding-left: 20px;">04 Payouts for uninsured PL & PD settlements</p> <p style="padding-left: 20px;">05 Provisions - uninsured PL & PD settlements</p> <p style="padding-left: 20px;">06 Payouts for insured PL & PD settlements</p> <p style="padding-left: 20px;">07 Recoveries for PL & PD settlements</p> <p style="padding-left: 20px;">08 Premiums for other corporate insurance</p> <p style="padding-left: 20px;">09 Other corporate losses</p> <p style="padding-left: 20px;">10 Recoveries of other corporate losses</p> <p>507. Taxes</p> <p style="padding-left: 20px;">01 Federal income tax</p> <p style="padding-left: 20px;">02 State income tax</p> <p style="padding-left: 20px;">03 Property tax</p> <p style="padding-left: 20px;">04 Vehicle licensing & registration fees</p> <p style="padding-left: 20px;">05 Fuel & lubricant taxes</p> <p style="padding-left: 20px;">06 Electric power taxes</p> <p style="padding-left: 20px;">99 Other taxes</p> <p>508. Purchased transportation</p> <p style="padding-left: 20px;">01 In report</p> <p style="padding-left: 20px;">02 Filing separate report</p>
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Exhibit 10

Expense Object Class Equivalency (continued)

1992 Expense Object Classes

Expense Object Classes Prior to 1992

Basic
(Prior Level R)

(Levels A, B and C)

509.	Miscellaneous expense	}	509.	Miscellaneous expense
			01	Dues and subscriptions
			02	Travel and meetings
			03	Bridge, tunnel and highway tolls
			04	Entertainment expenses
			05	Charitable donations
			06	Fines and penalties
			07	Bad debt expense
			08	Advertising & promotion media
			99	Other miscellaneous expenses
510.	Expense transfers	}	510.	Expense transfers
			01	Function reclassifications
			02	Expense reclassifications
			03	Capitalization of non-operating costs
511.	Interest expenses	→	511.	Interest expenses
512.	Leases and rentals	→	512.	Leases and rentals
513.	Depreciation	→	513.	Depreciation
13	Amortization of intangibles	→	13	Amortization of intangibles
514.	Purchase lease payments	→	514.	Purchase lease payments
515.	Related parties lease agreement	→	515.	Related parties lease agreement
516.	Other reconciling items	→	516.	Other reconciling items

Operating Expenses Form (301) Form Completion

Note: The first page of this form is a summary sheet. It is required for all reporters. If you operate only one mode and are reporting operating expenses by the four basic functions, complete only the summary sheet.

Note: Successive pages are detail sheets for multi-mode reporters and/or reporters providing operating expenses data for four optional functions. Use one page for each mode. The detail pages should be completed first to allow for modal expense reporting.

Operating Expenses

Lines 01 through 14

Enter expenses by activity performed (function).

col c: (Optional) Enter expenses for transportation administration and support (010).

col d: (Optional) Enter expenses for revenue vehicle operation (030).

col e: (Optional) Enter expenses for ticketing and fare collection (151).

col f: (Optional) Enter expenses for system security (161).

col g: Enter expenses for vehicle operations (010).

col h: Enter expenses for vehicle maintenance (041).

col i: Enter expenses for non-vehicle maintenance (042).

col j: Enter expenses for general administration (160).

col b: Enter the total of cols g, h, i and j.

Line 01: Enter the wages paid for vehicle operators, conductors, and other on-board crewmen, in particular:

- Enter wages in col g or (optional) cols c-f for performing vehicle operations. Include platform time, student training time, accident reporting time, stand-by time, and revenue vehicle movement control.
- Enter wages in col h for performing inspection and maintenance of revenue vehicles, and servicing revenue vehicles.

- Ordinarily there are no operators' wages entered in col i for performing non-vehicle maintenance functions.
- Enter wages in col j for performing customer service or marketing duties.

Line 02: Enter the wages paid for dispatchers, schedulers, ticketing and fare collection, security, revenue vehicle movement control, traffic managers, terminal managers, and superintendents and their clerical support; in particular:

- Enter wages in col g or (optional) cols c-f for performing vehicle operations.
- Enter wages in col h for performing inspection, servicing, and maintenance work on transit agency vehicles or components of those vehicles. Include supervisory, clerical, and cleaning personnel.
- Enter wages in col i for performing maintenance of roadway and track, structures, passenger stations, fare collection and counting equipment, vehicle movement control systems, buildings, grounds and equipment, and associated professional and clerical support.
- Enter wages in col j for performing marketing, customer information, accounting, data processing, legal, safety, planning and other administrative functions.

Line 03: Enter expenses attributable to benefits, i.e., vacation, sick, holiday, personal insurance plans, retirement plans, etc. These expenses should be allocated based on the salaries and wages listed on lines 01 and 02 above.

Line 04: Enter expenses for management, professional, or temporary labor services of personnel who are not employees of your agency.

Line 05: Enter expenses for fuel and lubricants, in particular:

- Enter expenses for fuel and lubricants for revenue vehicles in col g or (optional) col d.
- Enter expenses on for fuel and lubricants for service vehicles in col h.

Line 06: Enter expenses for tires and tubes, in particular:

- Enter expenses for tires and tubes for revenue vehicles in col g or (optional) col d.
- Enter expenses for tires and tubes for service vehicles in col h.

Line 07: Enter expenses for other materials and supplies.

Line 08: Enter expenses for utilities, in particular:

- Enter expenses associated with electricity used to propel transit vehicles in col i. Allocate the proportion of the cost attributable to the propulsion of vehicles in col g or (optional) col d and the remainder of the cost in col j using object class 510 expense transfers for functions.

Line 09: Enter expenses for casualty and liability costs, in particular:

- Enter expenses for physical damage insurance on rolling stock in col h (vehicle maintenance - 041).
- Enter expenses for all other insurance premiums in col j (general administration - 160).

Line 10: Enter Federal, State, and local taxes including:

- Federal and State income tax, property tax, vehicle licensing and registration fees, fuel, lubricant and electric power taxes.

Note: Other sales and excise taxes are accounted for as part of the cost of the material or service provided.

Line 11: Enter expenses for purchased transportation contracts involving fewer than 100 vehicles in maximum service and whose non-financial data are included in your report; include:

- Payments or accruals to providers under the purchased transportation agreement.
- Fare revenues if the provider retains them.
- All other expenses incurred by your agency as a result of purchased transportation contracts. These can include salaries and wages of your agency personnel administering or working in some capacity in support of the contract; fuel and tires if provided to the provider; marketing; advertising; legal services; ticket sales, etc.

You may report under vehicle operations (010) or general administration (160) as follows:

- Col g or (optional) col d.
- Col j.

Line 12: Enter expenses for purchased transportation contracts involving 100 or more vehicles in maximum service and whose non-financial data are not included in your report; include:

- Payments or accruals to providers under the purchased transportation agreement.
- Fare revenues if the provider retains them.
- All other expenses incurred by your agency as a result of purchased transportation contracts. These can include salaries and wages of your agency personnel administering or working in some capacity in support of the contract; fuel and tires if provided to the provider; maintenance of vehicles; marketing; advertising; legal services; ticket sales, etc.

You may report under vehicle operations (010) or general administration (160) as follows:

- Col g or (optional) col d.
- Col j.

Line 13: Enter expenses which cannot be attributed to any other expense category. Includes dues, subscription, travel, meetings, bridge, tunnel and highway tolls, entertainment expenses, charitable contributions, fines, penalties, bad debt expense, and advertising and promotion expenses.

Line 14: Enter expenses for adjustment and reclassification of expenses previously recorded and capitalization of non-operating costs (used to credit any function in which expense has been temporarily deposited for ultimate capitalization).

Line 15: Enter the total of lines 01 through 14.

Operating Expenses Summary

Line 01-14

col b: Enter the sum of all your modal operating expenses for vehicle operations by line from the detail pages, col g.

col c: Enter the sum of all your modal operating expenses for vehicle maintenance by line from the detail pages, col h.

col d: Enter the sum of all your modal operating expenses for non-vehicle maintenance by line from the detail pages, col i.

col e: Enter the sum of all your modal operating expenses for general administration by line from the detail pages, col j.

col f: Enter the sum of all your modal operating expenses by line from the detail pages, col b.

Line 15

col b-e: Enter total operating expenses by function, sum of lines 01 through 14.

col f: Enter total system operating expenses, sum of line 15, cols b through e.

Note: Reconciling items are handled differently by each agency as a result of local ordinances and conditions. These should be used to reconcile Section 15 expenses with published financial reports and include depreciation, amortization, interest expense, and lease payments.

Lines 16 through 22

col f: Enter any reconciling items.

Line 23

col f: Enter the total of reconciling items, lines 16 through 22, col f.

Line 24

col f: Enter the sum of line 15, col f and line 23, col f.

Line 25

col f: Enter as a memo item expenses not allowable for Federal operating assistance under Section 9 of the FT Act, including charter and school bus expense, and long-term interest.

Operating Expenses Form (301) Check List:

- ✓ Have you included in object classes 508.01 and 508.02 contract amounts expended (Contractual Relationship Identification Form (002), item 4), retained fares (Contractual Relationship Form (002), item 5) and any other contract related costs incurred by your agency (Contractual Relationship Form (002), item 6)?
- ✓ If there are any unique circumstances about retained or returned fare revenues, have you submitted a Supplemental Information Form (005) (boxes 10 or 11 respectively) and described the circumstance?
- ✓ For page 1, line 15 is a summary of total operating expenses system-wide and by function (less reconciling items). Check to ensure that the sum of cols b, c, d, and e on line 15 equals line 15, col f.

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Not required for directly operated modes
with 25 or fewer licensed vehicles
per maximum service

Operators' Wages Form (321)

Section 15 ID

Form 005 Included

Mode

	a	b	c
Line No.	Time Classification	Dollars	Hours
	1. Operating time		
01	01 Report, turn-in time, breaks & allowances		
02	02 Platform time - line service		
03	03 Platform time - charter & special		
04	04 Travel & intervening time		
05	05 Minimum guarantee time - call out, daily, weekly		
06	06 Overtime premium - scheduled & unscheduled		
07	07 Spread time premium		
08	08 Other operating time		
09	Total operating time		
	2. Non-operating paid work time		
10	01 Stand-by time		
11	02 Other non-operating paid work time		
12	Total non-operating paid work time		
13	Total operating and non-operating time		

Date Prepared

Date Updated

Not required for directly operated modes with 25 or fewer revenue vehicles in annual maximum service.

Operators' Wages Form (321)

The purpose of this form is to provide a detailed breakdown of the hours worked and wages paid to your employees functioning as operators.

General Information

Report data by mode for directly operated transit service only in which more than 25 revenue vehicles are used to provide annual maximum service. First time reporters are not required to complete this form.

Reporting Change: Report operating time in eight classifications and non-operating time in two classifications. Classifications are categorized by function. Note that ticketing and fare collection and system security functions are moved to the vehicle operations function.

Accounting for Operators' Time: The objective of this form is to account for operators' time and cost according to the components of pay time and allowances. Determine operators' salaries and wages from the paid time worked and any bonuses. Due to this double counting of hours, total hours are not reported. Use Exhibit 11 on page 300-20 to assist in distributing operators' wages to the time classifications.

Premium Pay: Premium pay (overtime, spread time, shift time, and other operating premium) represents only the pay to an operator that is over and above the straight-time pay.

The total operators' wages equal the object class 501.01 expenses on the Operating Expenses Form (301).

Definitions

Operators: The personnel (other than security agents) scheduled to be aboard vehicles in revenue operations.

Operators' time is divided into two categories:

Operating Time: The time involved in operating line service in accordance with published operating schedules, regardless of whether the run is performed by a regularly assigned operator or an extra board operator; time involved in operating line service that is added to the published operating schedule in order to meet abnormal demand (such work will always be an extra piece

Exhibit 11

Time Classification Equivalency

Time Classification		1997 Functions			Functions Prior to 1992	
Line	Code Name	Basic (Prior levels R and C)	Optional	Level B	Level A	
Operating Time						
01	1.01 Report time	Vehicle operations	Transportation administration	Administration of transportation	Transportation administration	{ } { } { } { } { } { } { } { }
01	1.02 Turn-in time		Revenue vehicle operation	Revenue vehicle operation	Revenue vehicle operation	
04	1.03 Travel time		Transportation administration	Transportation administration	Transportation administration	
02	1.04 Platform time - line service		Revenue vehicle operation	Revenue vehicle operation	Revenue vehicle operation	
03	1.05 Platform time - charter & special		Transportation administration	Transportation administration	Transportation administration	
04	1.06 Intervening time		Revenue vehicle operation	Revenue vehicle operation	Revenue vehicle operation	
01	1.07 Paid breaks & meal allowances		Transportation administration	Transportation administration	Transportation administration	
05	1.08 Minimum guarantee for call-out		Revenue vehicle operation	Revenue vehicle operation	Revenue vehicle operation	
05	1.09 Minimum guarantee - daily	Transportation administration	Transportation administration	Transportation administration		
05	1.10 Minimum guarantee - weekly	Revenue vehicle operation	Revenue vehicle operation	Revenue vehicle operation		
06	1.11 Overtime premium - scheduled	Transportation administration	Transportation administration	Transportation administration		
06	1.12 Overtime premium - unscheduled	Revenue vehicle operation	Revenue vehicle operation	Revenue vehicle operation		
07	1.13 Spread time premium	Transportation administration	Transportation administration	Transportation administration		
08	1.14 Shift premium	Revenue vehicle operation	Revenue vehicle operation	Revenue vehicle operation		
08	1.15 Other operating time	Transportation administration	Transportation administration	Transportation administration		
Non-Operating Time						
11	2.01 Instructor premium for operator training	Vehicle operations	Transportation administration	Administration of transportation	Transportation administration	{ } { } { } { } { } { } { }
11	2.02 Student training time		Revenue vehicle operation	Revenue vehicle operation	Revenue vehicle operation	
11	2.03 Accident reporting time		Transportation administration	Transportation administration	Transportation administration	
11	2.04 Witness time		Revenue vehicle operation	Revenue vehicle operation	Revenue vehicle operation	
10	2.05 Stand-by time		Transportation administration	Transportation administration	Transportation administration	
11	2.06 Time spent on union functions		Revenue vehicle operation	Revenue vehicle operation	Revenue vehicle operation	
11	2.07 Run selection time		Transportation administration	Transportation administration	Transportation administration	
11	2.08 Other time spent in transportation administration		Revenue vehicle operation	Revenue vehicle operation	Revenue vehicle operation	
11	2.09 Time spent in revenue vehicle movement control	Transportation administration	Transportation administration	Transportation administration		
11	2.10 Time spent in ticketing & fare collection	Ticketing & fare collection	Ticketing & fare collection	Ticketing & fare collection		
11	2.11 Time spent in customer service	General administration	Marketing	Customer services		
11	2.12 Time spent in other non-operating functions	Vehicle maintenance	Servicing revenue vehicles	Servicing revenue vehicles		

assigned to an available operator rather than covered in an operator sign up); time involved in operating non-contract service to and from sports events, unscheduled shopper runs, etc.; time involved in operating service for which the pickup and discharge points and patrons of the service are specified by a charterer/contractor.

Non-operating Paid Work Time: The time for which operators are paid for being on the job in a capacity other than operating, or making preparations for the immediate operation of, a revenue vehicle.

Volume II of the USOA References: Sections 2.1, 7.2, 7.4, 7.5

Instructions

In order to complete this form, track each operator's hours and wages by the time classifications. At year-end, enter the total of all operators' hours and wages.

Operating Time: Report hours under both platform time and the appropriate premium pay category. Report the dollar value at the straight-time rate under platform time and at the premium rate under the appropriate premium category. For example, report a platform hour for which an operator is paid overtime (or other premium pay) as a platform hour and as an overtime hour. The dollars (wages) should be reported at the straight-time rate under platform time and at the premium rate under overtime premium. As an example, refer to Example 8 on page 300-22.

Report bonuses as other operating premium; determine the number of equivalent hours based on the average premium rate.

Example 8

Accounting for an Operator's Time and Cost

Example: An operator earns \$10.00 per hour and works 9 hours, composed of the following:

- 5 minutes of report time
- 10 minutes of turn-in time
- 8 hours and 45 minutes of platform time of which 8 hours is platform time at regular pay, 30 minutes is scheduled overtime at time-and-a-half, and 15 minutes is unscheduled overtime at time-and-a-half plus a \$0.20 per hour premium for late-shift work.
- Overtime and shift premiums are paid at one-half the base wage rate.

Solution: Enter the following for this operator on the Operators' Wages Form (321):

- 5 minutes of report time (1.01) and 10 minutes of turn-in time (1.02) for a total of 15 minutes (\$2.50 and 0.25 hours) on line 01.
- 8 hours and 45 minutes (\$87.50 and 8.75 hours) of platform time-line service on line 02.
- 30 minutes of overtime premium - scheduled (1.11) plus 15 minutes of overtime premium - unscheduled (1.12) for a total of 45 minutes (\$3.75 and 0.75 hours) of overtime premium on line 06.
- 15 minutes (\$1.30 and 0.25 hours) of shift premium (1.14) on line 08.

Operators' Wages Form (321)
(All Reporters who Directly Operate more than 25 Revenue Vehicles)
Form Completion

Lines 01 through 13

col b: Enter the dollars attributable to the hours recorded for each time classification.

col c: Enter the hours attributable to the time spent for each time classification.

Line 01

col b,c: Enter the dollars/hours spent for movement of a vehicle from its operating station or dispatch point to begin its run (report time), return of vehicle at the conclusion of its run (turn-in time), and for break time and allowances for company paid meals (paid breaks and meal allowances).

Line 02

col b: Enter the dollars for operating the revenue vehicle either in line service or in deadheading and layovers at a rest point. Enter only straight time pay; do not enter any overtime pay.

col c: Enter all hours of accrued platform time. Count them even if they were paid at an overtime rate.

Line 03

col b,c: Enter the platform dollars/hours for charter and special service.

Line 04

col b,c: Enter the dollars/hours in travelling between the operating station and the relief point (travel time), and for the time between any two pieces of a run that is made up of more than two pieces (intervening time).

Line 05

col b,c: Enter the dollars/hours for time necessary to meet the guaranteed minimum for the call out of a piece of work (minimum call out), for the number of hours for a day (daily minimum), and for the number of hours for a week (weekly minimum).

Line 06

col b,c: Enter the dollars/hours for bonus time above straight time pay for hours scheduled and worked in excess of a specified number of hours per day or per week (scheduled overtime premiums), and for bonus time above straight time pay for hours not scheduled but worked in excess of a specified number of hours per day or per week (unscheduled overtime premiums).

Line 07

col b,c: Enter the dollars/hours for bonus time above straight time pay for hours worked after a specified number of hours from the start of the operators' day.

Line 08

col b,c: Enter the dollars/hours for time during the day that is subject to special pay differentials (shift premiums) and any operating time not entered above.

Line 09

col b: Enter the total of lines 01 through 08.

Line 10

col b,c: Enter the dollars/hours an operator spent at the operating station awaiting assignment of a piece of work.

Line 11

col b,c: Enter the dollar/hours for all other non-operating paid work time. This includes, but is not limited to: Instructor premium for operator training, student training, accident reporting, witness, union functions, run selection, transportation administration, revenue vehicle movement control, ticketing and fare collection, and customer service. This item combines data from various function codes (See Exhibit 11).

Line 12

col b: Enter the total of lines 10 and 11.

Line 13

col b: Total lines 09 and 12. The total wages paid to vehicle operators, conductors, and other on-board crewmen on line 13 should equal object class 501.01 expenses on the Operating Expenses Form (301).

Operators' Wages Form (321) Check List:

- ✓ If you directly operate 25 or fewer vehicles per mode in maximum service, or if you are a first time reporter, you do not have to file this form.
- ✓ For single mode reporters, total operating and non-operating time dollars (line 13, col b) should equal total expenses for object class 501.01: operator salaries and wages on the Operating Expenses Summary Form (301), line 01, col f.
- ✓ For multi-mode operators, the total operating and non-operating time dollars (line 13, col b) should equal total expenses for object class 501.01: operators' salaries and wages for each mode on line 01, col b of the Operating Expenses Form (301).

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Not to be used from Federal Employees Health
 Benefit Plan or from Federal Employees
 Retirement System or from any other
 Federal benefit plan.

Fringe Benefits Form (331)

Section 15 ID

Form 005 Included

a		b
Line No.	Fringe Benefit Object Classes	Employer Total
	502. Fringe benefits	
01	01 FICA or railroad retirement and/or PERS	
02	02 Pension plans (including long-term disability insurance)	
03	03 Hospital, medical, and surgical plans	
04	04 Dental plans	
05	05 Life insurance plans	
06	06 Short-term disability insurance	
07	07 Unemployment insurance	
08	08 Workers compensation insurance or Federal Employee Liability Act contribution	
09	09 Sick leave	
10	10 Holiday (including all premlums paid for work on holidays)	
11	11 Vacation	
12	12 Other paid absence (bereavement pay, military pay, jury duty pay, etc.)	
13	13 Uniform and work clothing allowances	
14	14 Other fringe benefits	
15	Total fringe benefits	

Date Prepared

Date Updated

Not required from transit systems which directly operate 25 or fewer revenue vehicles in annual maximum service.

Fringe Benefits Form (331)

The purpose of this form is to collect information on fringe benefit contributions of employers.

General Information

Reporting Change: Report only employer fringe benefit contributions. You are no longer required to report employee fringe benefit contributions.

Submit this form for directly operated service only.

If you directly operate less than 25 vehicles in annual maximum service, you are not required to complete this form.

Report information only for your agency's employees.

The total fringe benefits equal object class 502 expenses on the Operating Expenses Summary Form (301).

Volume II of the USOA References: Sections 2.2, 7.2.

Fringe Benefits Form (331)
(All Reporters who Directly Operate more than 25 Revenue Vehicles)
Form Completion

Line 01

col b: Enter the expense to your agency for FICA, railroad retirement, or a public employee retirement system (PERS).

Lines 02 through 14

col b: Enter the expense to your agency for the benefits listed on lines 02 through 14.

Line 15

col b: Enter the sum of lines 01 through 14.

Note: Expense entered must equal object class 502 fringe benefits on the Operating Expenses Summary Form (301) line 3, col f.

Fringe Benefits Form (331) Check List:

- ✓ The employer total on line 15, col b, of this form should equal the total of object class 502, fringe benefits, entered, line 3, col f, of the Operating Expenses Summary Form (301).

Non-Financial Operating Data Report Series

Forms (400's)

**Revenue Vehicle Maintenance Performance
and Energy Consumption
Form (402)**

Section 15 ID

Form 005 Included

Mode

a		b
Line No.	Item	Amounts
	Number of roadcalls	
01*	For mechanical failure	
02*	For other reasons	
03*	Total roadcalls	
04	Total labor hours for inspection and maintenance	
	Number of maintenance facilities	
	Number of general purpose facilities	
05	Serving under 200 vehicles	
06	Serving 200-300 vehicles	
07	Serving more than 300 vehicles	
08	Number of heavy maintenance facilities	
09	Total maintenance facilities	
	Energy consumption	
10	Kilowatt hours of propulsion power	
11	Gallons of diesel fuel	
12	Gallons of gasoline	
13	Gallons of LPG	
14	Gallons of LNG	
15	Gallons of methanol	
16	Gallons of ethanol	
17	Pounds of CNG	
18	Gallons of bunker fuel	
19	Other fuel	

*Not applicable to rail modes

Date Prepared

Date Updated

Revenue Vehicle Maintenance Performance and Energy Consumption Form (402)

The purpose of this form is to report service interruptions, maintenance and energy consumption data that are used to assess reliability and efficiency of revenue service vehicles.

General Information

Reporting Changes: This form incorporates the following changes:

- This form is expanded to include information on heavy maintenance facilities.
- Light maintenance facility is renamed as general purpose facility. This is consistent with the prior requirements to report facilities used for both light and heavy maintenance activities as a light maintenance facility.
- Energy consumption categories are expanded to include additional types of alternative fuels.

Report data by mode for directly operated transit service only.

Report data for revenue service vehicles only.

Report all roadcalls whether they were performed by your agency's own service personnel or by outside contractors.

Report roadcalls only for non-rail modes.

Report labor hours for inspection and maintenance for your agency's service personnel only.

Report only those maintenance facilities owned by your agency.

Round labor hours and the number of maintenance facilities to the nearest tenth.

Definitions

Roadcalls for Mechanical Failure: A revenue service interruption caused by failure of some mechanical element of the revenue vehicle. Mechanical failures include breakdowns of air equipment, brakes, body parts, doors, cooling system, heating system, electrical units, fuel system, engine, steering and front axle, rear axle and suspension, and torque converters.

Roadcalls for Other Reasons: A revenue service interruption caused by tire failure, farebox failure, wheel chair lift failure, air conditioning system, out of fuel-coolant-lubricant, and other causes not included as mechanical failures.

General Purpose Maintenance Facility: Facility used for inspection and servicing revenue vehicles and for performing light maintenance work on those vehicles. Light maintenance includes brake adjustments, engine degreasing, tire work, minor body repairs, and painting, etc.

Heavy Maintenance Facility: Facility used for performing heavy maintenance work on revenue vehicles. Heavy maintenance includes unit rebuild, engine overhaul, significant body repairs, or other major repairs.

Volume II of the USOA References: Section 8.5

Instructions

Roadcalls for Mechanical Failure: Report those revenue service interruptions requiring assistance from someone other than the revenue vehicle operator or crew in order to restore the vehicle to an operating condition. Further, these roadcalls usually require the transfer of the passengers to another vehicle for the completion of their trip.

Roadcalls for Other Reasons: Report revenue service interruptions that do not in themselves prevent a vehicle from running (e.g., air conditioning failure and wheel chair lift failure), even if local policy prohibits a vehicle from running with such failures.

Labor Hours for Inspection and Maintenance: Report the hours worked by employees whose labor expenses were charged to function 061 (page 7.4-29, Volume II of the USOA).

Number of General Purpose Maintenance Facilities: If your transit system has only one maintenance facility that is used for both heavy and light maintenance, report it as a general purpose maintenance facility. If more than one mode is serviced at the same facility, prorate the use of the facility by mode to one decimal place.

Number of Heavy Maintenance Facilities: If more than one mode is serviced at the same facility, prorate the use of the facility by mode to one decimal place.

Energy Consumption: Energy consumption should correspond to the expenses for fuel and lubricants and/or utilities charged to function 031 (page 7.4-17, Volume II of the USOA).

**Revenue Vehicle Maintenance
Performance and Energy Consumption Form (402)
Form Completion**

Line 01

col b: Enter the number of mechanical failures that required the transfer of passengers to another vehicle for completion of their trip.

Line 02

col b: Enter the number of other equipment breakdowns that did not in themselves prevent a vehicle from running and continuing on its trip.

Line 03

col b: Enter the total of lines 01 and 02 above.

Line 04

col b: Enter the number of hours employees of your agency spent on inspection and maintenance of revenue vehicles.

Note: Lines 05 through 08 pertain to maintenance facilities. If more than one mode is serviced at the same facility, prorate the use of the facility by mode to one decimal place.

Line 05

col b: Enter the number of facilities belonging to your agency that can service up to 200 revenue vehicles.

Line 06

col b: Enter the number of facilities belonging to your agency that can service from 200 to 300 revenue vehicles.

Line 07

col b: Enter the number of facilities belonging to your agency that can service more than 300 revenue vehicles.

Line 08

col b: Enter the number of heavy maintenance facilities belonging to your agency.

Line 09

col b: Enter the total of lines 05 through 08 above.

Note: Lines 10 through 19 cover energy consumption for your revenue service.

Line 10

col b: Enter the number of kilowatt hours of propulsion power consumed by your rail revenue vehicles.

- Line 11**
col b: Enter the number of gallons of diesel fuel consumed by your revenue vehicles.
- Line 12**
col b: Enter the number of gallons of gasoline consumed by your revenue vehicles.
- Line 13**
col b: Enter the number of gallons of liquefied petroleum gas (LPG) consumed by your revenue vehicles.
- Line 14**
col b: Enter the number of gallons of liquefied natural gas (LNG) consumed by your revenue vehicles.
- Line 15**
col b: Enter the number of gallons of methanol consumed by your revenue vehicles.
- Line 16**
col b: Enter the number of gallons of ethanol consumed by your revenue vehicles.
- Line 17**
col b: Enter the number of pounds of compressed natural gas (CNG) consumed by your revenue vehicles.
- Line 18**
col b: Enter the number of gallons of bunker fuel used to generate power or used as fuel for revenue vehicles.
- Line 19**
col b: If you used any other type of fuel, enter the amount on line 19 and describe on a Supplemental Information Form (005) (box 15).

**Revenue Vehicle Maintenance Performance and Energy Consumption Form (402)
Check List:**

- ✓ If your maintenance facility is used for both light and heavy maintenance activities, have you included the facility as a general purpose maintenance facility?
- ✓ If a maintenance facility is used for more than one mode, have you prorated the facility to each mode (to the nearest tenth)?
- ✓ Is your fuel consumption consistent with typically observed fuel efficiencies (e.g., miles/gallon) and with your expenditures (e.g., \$/gallon or \$/KWH)?
- ✓ Do the energy consumption data on lines 10 through 19 correspond to the fuel types reported on the Revenue Vehicle Inventory Form (408), col k?

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**Transit Way Mileage
Form (403)**

Section 15 ID

Form 005 Included

Type of Service

Line No.	Guideway Classifications Rail Modes	Directional Route Miles	Miles of Track	Number of Crossings	Number of Stations		Average Monthly Directional Route Miles *
					Total	ADA Accessible	
Mode code: HR							
01	At grade, exclusive ROW						
02	At grade, with cross traffic						
03	At grade, mixed & cross traffic						
04	Elevated on structure						
05	Elevated on fill						
06	Open cut						
07	Subway						
08	Total						
Mode code: LR							
09	At grade, exclusive ROW						
10	At grade, with cross traffic						
11	At grade, mixed & cross traffic						
12	Elevated on structure						
13	Elevated on fill						
14	Open cut						
15	Subway						
16	Total						
Mode code: CR							
17	At grade, exclusive ROW						
18	At grade, with cross traffic						
19	At grade, mixed & cross traffic						
20	Elevated on structure						
21	Elevated on fill						
22	Open cut						
23	Subway						
24	Total						
Mode code: IP							
25	Exclusive ROW						
Mode code: CC							
26	Exclusive ROW						
Mode code: AG							
27	Exclusive ROW						
	Non-Rail Modes	Directional Route Miles on Exclusive ROW	Directional Route Miles on Controlled Access ROW	Directional Route Miles on Mixed Traffic ROW			
28	Mode code: MB						
29	TB						
30	FB						
31	TR						
32	OR						

* Complete column h only if there was a change (increase/decrease) in service during reporting period that affected the number of directional route miles

Date Prepared

Date Updated

Transit Way Mileage Form (403)

The purpose of this form is to collect route mileage data on all fixed route modes.

General Information

Reporting Changes: Report the number of stations that meet Americans with Disabilities Act (ADA) accessibility requirements.

Report data by type of service: Directly operated (DO) or purchased transportation (PT).

Report data at the end of the fiscal year, except for average monthly directional route miles reported in col h.

Report mileage data to the nearest tenth.

Report directional route miles for aerial tramway and ferryboat modes as exclusive right-of-ways (ROW).

Report directional route miles for motorbuses operating on exclusive or controlled access ROW as fixed guideway. Do not include pull-ins to bus and rail facilities/terminals.

Section 9 Apportionment: The Section 9 apportionment formula contains separate tiers for fixed guideway and non-fixed guideway modes. Fixed guideway modes utilize a separate ROW or rails for the exclusive use of public transportation service. By statute, trolleybus and ferryboat modes that utilize a ROW usable by other forms of transportation are fixed guideway. By definition, motorbuses operating on controlled access or exclusive right-of-ways are also included as fixed guideway.

You must demonstrate a legitimate need for each segment of exclusive or controlled access based on peak-hour traffic congestion. Peak-hour level-of-service in the unrestricted lanes must be D or worse as defined in the *Highway Capacity Manual*.

Definitions

Directional Route Miles: The mileage in each direction over which public transportation vehicles travel while in revenue service. It is computed with regard to direction but without regard to the number of traffic lanes or rail tracks existing in the ROW. For example, report a one-mile segment of street over which motorbuses operate in both directions as two miles of directional roadway regardless of the number of bus routes and/or buses that used all or part of that mile segment. (Refer to Appendix C of Circular 9030.1A.)

Note: For ferryboat operations, fixed guideway directional route miles are measured as the most direct route between terminals over navigable water in statute miles. This route may

not be the length of the actual path followed by the ferryboat if the actual path is not the most direct route over navigable water.

Exclusive Right-of-Ways: Roadways restricted at all times to use by transit vehicles and frequently other high-occupancy vehicles. The restriction must be sufficiently enforced so that 95 percent of the vehicles using the ROW are authorized to use it.

Controlled Access Right-of-Ways: Lanes restricted for at least a portion of the day to use by transit vehicles and often other high occupancy vehicles. Use of a controlled access lane may also be permitted for vehicles preparing to turn. The restriction must be sufficiently enforced so that 95 percent of vehicles using the lane during the restricted period are authorized to use it.

Mixed Traffic Right-of-Ways: Roadways other than exclusive and controlled access ROW used for transit operations.

Miles of Track: The number of tracks per one-mile segment of ROW. Thus, for a heavy rail system, report a one-mile segment of ROW with three sets of track running side by side as three miles of track. Measure miles of track without regard to whether or not rail traffic can flow in only one direction on the track. Count all track, including yard track (which is excluded from miles of directional roadway).

Volume II of the USOA References: Section 8.3

Instructions

Average Monthly Directional Route Miles: Report average monthly directional route miles (col h) if a service change during the reporting year had an impact on the number of fixed guideway directional route miles being operated. For non-rail modes, average monthly directional route miles applies only to the directional route miles on exclusive and/or controlled-access. Average monthly directional route miles should reflect service start-ups and discontinuances.

To compute average monthly directional route miles, determine the directional route miles for each month that the mode was operated during the year. Add these monthly figures, and divide the total by twelve months. See Example 9 on page 400-11.

Submit a Supplemental Information Form (005) describing any fixed guideway segments for motorbus mode.

For each segment:

- Indicate the length of the segment.
- Indicate whether it is (a) a priority lane on a multi-lane roadway, (b) an exclusive lane parallel to a multi-lane roadway, but physically separated from general traffic lanes, (c) a stand-alone high-occupancy roadway of which no lane is open to general

traffic, or (d) an exclusive access/egress lane to these lanes or from these lanes to terminal facilities.

- Indicate the peak period traffic level-of-service:
 - in the general traffic lanes for priority lanes on a multi-lane highway, or
 - in the general traffic lanes for exclusive lanes parallel to a multi-lane roadway, but physically separated from the general traffic lanes, or
 - in the corridor served by a stand-alone high-occupancy roadway of which no lane is open to general traffic.

Note: Information for determining level of service can be found in the *Traffic Engineering Handbook* or from your State Department of Transportation.

- Indicate the number of hours per week during which single-occupant private automobiles are legally prohibited from using any portion of the segment.
- Indicate number of hours per week during which the above prohibition is enforced throughout the segment by officers of the law.

Note: Pull-ins to bus and rail facilities/terminals do not qualify as fixed guideway and should be excluded from computation of fixed guideway directional route miles.

Example 9

Average Monthly Directional Route Miles

Example: A transit system operates a mode that has 9 directional route miles for 8 months, and no service for the other 4 months.

Solution: The average would be 6.0 directional route miles.

$$[(9 \times 8 = 72) + (0 \times 4 = 0)] \div 12 = 6.0$$

Transit Way Mileage Form (403)
Form Completion

Route and track mileage for HR (Heavy Rail).

Line 01

col c: Enter the number of miles of at-grade track on exclusive right-of-ways your heavy rail cars travel in each direction while in revenue service. Do not count parallel tracks twice unless they carry one way traffic only.

col d: Enter the number of miles of at-grade track on exclusive right-of-ways. Include yard track, side track, etc. Count all track regardless of direction or number of parallel tracks.

Line 02

col c: Enter the number of miles of at-grade track with cross traffic that your heavy rail cars travel in each direction while in revenue service. Do not count parallel tracks twice unless they carry one way traffic only.

col d: Enter the number of miles of at-grade track with cross traffic. Include yard track, side track, etc. Count all track regardless of direction or number of parallel tracks.

col e: Enter the number of roadway traffic crossings.

Line 03

col c: Enter the number of miles of at-grade track in mixed right-of-ways and with cross traffic that your heavy rail cars travel in each direction while in revenue service. Do not count parallel tracks twice unless they carry one way traffic only.

col d: Enter the number of miles of at-grade track in mixed right-of-ways and with cross traffic. Include yard track, side track, etc. Count all track regardless of direction or number of parallel tracks.

col e: Enter the number of roadway traffic crossings.

Line 04

col c: Enter the number of miles of elevated-on-structure track that your heavy rail cars travel in each direction while in revenue service. Do not count parallel tracks twice unless they carry one way traffic only.

col d: Enter the number of miles of elevated-on-structure track. Include yard track, side track, etc. Count all track regardless of direction or number of parallel tracks.

Line 05

col c: Enter the number of miles of elevated-on-fill track that your heavy rail cars travel in each direction while in revenue service. Do not count parallel tracks twice unless they carry one way traffic only.

col d: Enter the number of miles of elevated-on-fill track. Include yard track, side track, etc. Count all track regardless of direction or number of parallel tracks.

Line 06

col c: Enter the number of miles of open-cut track that your heavy rail cars travel in each direction while in revenue service. Do not count parallel tracks twice unless they carry one way traffic only.

col d: Enter the number of miles of open-cut track. Include yard track, side track, etc. Count all track regardless of direction or number of parallel tracks.

Line 07

col c: Enter the number of miles of subway track that your heavy rail cars travel in each direction while in revenue service. Do not count parallel tracks twice unless they carry one way traffic only.

col d: Enter the number of miles of subway track. Include yard track, side track, etc. Count all track regardless of direction or number of parallel tracks.

Line 08

col c: Enter the total directional route miles from lines 01 through 07 above.

col d: Enter the total miles of track from lines 01 through 07 above.

col e: Enter the total traffic crossings from lines 02 and 03 above.

col f: Enter the number of stations on your heavy rail lines.

col g: Of the total number of stations, enter the number that meet ADA accessibility standards.

col h: If you started any new service or permanently discontinued any existing service, compute the average monthly directional route miles. This does not include tracks temporarily out of service for rehabilitation, renovation, etc.

Lines 09 through 16:

Follow instructions for lines 01 through 08, but for light rail mode.

Lines 17 through 24:

Follow instructions for lines 01 through 08, but for commuter rail mode.

Lines 25 through 27:

Inclined plane, cable car, and automated guideway transit are exclusive right-of-ways modes. Complete cols c through h as above.

Line 28

col c: Enter the number of motorbus route miles on exclusive right-of-ways over which your agency's vehicles operate at all times.

col d: Enter the number of motorbus route miles on controlled access right-of-ways over which your agency's vehicles operate (for the portion of the day that they are operational).

col e: Enter the number of motorbus route miles on mixed traffic right-of-ways over which your agency's vehicles operate.

col h: If all directional route miles reported in cols c and d were not operated for the full year, enter the average monthly directional route miles.

Line 29

col c-e
and h:

Follow instructions for line 28, but for trolleybus mode.

Line 30

col c,h:

Follow instructions for line 28, but for ferryboat mode.

Line 31

col c-e
and h:

Follow instructions for line 28, but for aerial tramway.

col c-e
and h:

Follow instructions for line 28, but for other mode. Submit a Supplemental Information Form (005) (box 15) and describe the mode.

Transit Way Mileage Form (403) Check List:

- ✓ If you had a service start-up or discontinuance during the year which impacted the number of directional route miles on exclusive or controlled access right-of-way, have you reported the average directional route miles in col h?
- ✓ If you reported any motorbus fixed guideway segments, have you submitted a Supplemental Information Form (005) (box 12) describing the segments?
- ✓ Have you excluded pull-ins to bus and rail facilities/terminals from computation of fixed guideway directional route miles?
- ✓ Have you identified the number of ADA accessible stations?

Transit System Employee Work Hours
Form (404)

Section 15 ID

Form 005 Included

Mode

a Line No.	b Labor Classification	c Employee Work Hours		d Part Time Employees	e Hours for Part Time Employees
		Directly Operated	Purchased Transportation		
01	501. Labor				
02	010 Transportation administration and support	<	>	<	>
03	030 Revenue vehicle operation	<	>	<	>
04	151 Ticketing and fare collection	<	>	<	>
05	161 System security	<	>	<	>
06	041 Vehicle maintenance	<	>	<	>
07	042 Non-vehicle maintenance	<	>	<	>
08	160 General administration	<	>	<	>
08	Total system operating labor hours	<	>	<	>
09	Total system capital labor hours	<	>	<	>

Date Prepared

Date Updated

Transit System Employee Work Hours Form (404)

The purpose of this form is to identify the number of hours worked by labor classification for employees of your agency.

General Information

Reporting Changes: This form incorporates the following changes:

- Report labor information for hours worked by employees instead of employee equivalents.
- Report hours worked by employees of your agency on behalf of your purchased transportation services as well as your directly operated services. This information is optional for the 1992 report year but will be required for the 1993 report year.
- Report hours worked by part time employees of your agency. This information is optional for the 1992 report year but will be required for the 1993 report year.
- Report hours worked by employees of your agency using the revised functions on the Operating Expenses Form (301).

Report data on this form by mode.

Report only your own organization's employees on this form, both full time and part time. Report work hours for employees of your agency whose labor expense is included in object class 501 under directly operated services.

Report work hours for employees of your agency (optional) whose labor expense is included in object class 508 under purchased transportation services.

Report work hours for employees of your agency for both operating labor and capital labor. Report operating labor using the classes defined by the labor expenses in the functions on the Operating Expenses Form (301). Report only total capital labor.

Definitions

Operating Labor: Employees engaged in the operation of the transit system, categorized by the expense functions described in Exhibit 12 on pages 400-19 through 21.

The definitions for the operating labor classifications and the expense functions that are covered by them are listed in Exhibit 12 on pages 400-19 through 21. The three-digit codes preceding the definition for each labor classification are taken from the previous Level A expense functions and are provided to assist reporters to classify their employees.

Capital Labor: Employee labor hours whose cost is reimbursed under a capital grant, or is otherwise capitalized.

Volume II of the USOA References: Section 8.4

Instructions

Employee Work Hours: Report the total number of hours worked by your agency's employees, both full time and part time, under directly operated services (col b) for those expenses included in object class 501; and under purchased transportation services (col c) for those expenses included in object class 508.

Part Time Employees: Indicate if your agency has part time employees (col d).

Submit a Supplemental Information Form (005) describing the labor agreement term(s) or agency policy(ies) regarding the use of part time employees.

Hours for Part Time Employees: This information is optional for the 1992 report year. Report the number of hours worked by part time employees of your agency (col e) each time you indicated the use of part time employees (col d). These hours should also be included in employee hours (cols b and c).

Exhibit 12

Employee Labor Classifications

Transportation Administration and Support Labor (line 01): (Administration) Employee hours for executive, professional, and supervisory transit system personnel engaged in vehicle operations. Activities include supervising station and terminal transportation, providing clerical support for transportation administration, instructing operators, and inspecting operator performance. Personnel include transportation managers, traffic managers, port captains, terminal managers, superintendents, and secretaries.

011 - Transportation administration

(Support) Employee hours for transit system personnel providing support in vehicle operation activities, i.e., controlling dispatch and vehicle movement, supervising and preparing schedules for transportation operations, and providing secretarial support for these activities.

012 - Revenue vehicle movement control

021 - Scheduling of transportation operations

Revenue Vehicle Operation Labor (line 02): Employee hours for transit system personnel operating or working as crewmen on revenue vehicles.

031 - Revenue vehicle operation

Ticketing and Fare Collection Labor (line 03): Employee hours for transit system personnel engaged in ticketing and fare collection activities, i.e., printing, distributing, selling and controlling tickets, passes and tokens; pulling vaults from fare collection devices; transporting and counting cash, transfers and tokens; destroying used tickets and transfers; auditing and controlling fare collection; and providing the security, supervisory and clerical support for these activities.

151 - Ticketing and fare collection

System Security Labor (line 04): Employee hours for transit system personnel engaged in system security activities, i.e., patrolling revenue vehicles and passenger stations; patrolling and controlling access to yards, buildings and structures; monitoring security devices and reporting security breaches.

161 - System security

Exhibit 12

Employee Labor Classifications (continued)

Vehicle Maintenance Labor (line 05): (Administration) Employee hours for executive, professional, secretarial, and supervisory transit system personnel engaged in vehicle maintenance. Activities include providing supervision and clerical support for the administration of vehicle maintenance, preparing maintenance records, providing technical training to vehicle maintenance personnel, and vehicle maintenance engineering. Personnel include vehicle maintenance managers, port engineers, service managers, secretarial staff, and personnel engaged in directing and supervising maintenance and repairs to transit vehicles.

041 - Maintenance administration - vehicles

(Support) Employee hours for transit system personnel performing inspection and maintenance, vehicle maintenance of vehicles (minor repairs to vehicle components, making road calls, rebuilding and overhauling repairable components, and inspecting vehicles or components of vehicles on a scheduled preventive maintenance basis), performing servicing functions (cleaning, sweeping, washing, fueling, oiling, etc.) for revenue and service vehicles, and repairing damage to vehicles resulting from vandalism or accidents.

051 - Servicing revenue vehicles

061 - Inspection and maintenance of revenue vehicles

062 - Accident repairs of revenue vehicles

071 - Vandalism repairs of revenue vehicles

081 - Servicing and fuel of service vehicles

091 - Inspection and maintenance of service vehicles

Non-Vehicle Maintenance Labor (line 06): (Administration) Employee hours for executive, professional, supervisory, and secretarial transit system personnel engaged in non-vehicle maintenance. Activities include supervising maintenance and repair to transit way and structures and to other buildings, grounds and equipment.

042 - Maintenance administration - non-vehicle

(Support) Employee hours for transit system personnel providing maintenance support to executive, professional, and supervisory personnel, for inspecting, cleaning, repairing and replacing all components of: vehicle movement control systems; fare collection and counting equipment; roadway and track; structures, tunnels and subways; passenger stations; communication system; and garage, shop, operating station, general administration buildings, grounds and equipment. In addition, it includes support for the operation and maintenance of electric power facilities.

101 - Maintenance of vehicle movement control systems

111 - Maintenance of fare collection and counting equipment

121 - Maintenance of roadway and track

122 - Maintenance of structure, tunnels, and subways

123 - Maintenance of passenger stations

124 - Maintenance of operating station buildings, grounds, and equipment

125 - Maintenance of garage and shop buildings, grounds, and equipment

126 - Maintenance of communication system

127 - Maintenance of general administration buildings, grounds, and equipment

128 - Accident repairs of buildings, grounds, and equipment

131 - Vandalism repairs of buildings, grounds, and equipment

141 - Operation and maintenance of electric power facilities

Exhibit 12

Employee Labor Classifications (continued)

General Administration Labor (line 07): Employee hours for executive, professional, supervisory, and secretarial transit system personnel engaged in general management and administration activities.

- 145 - Preliminary transit system development
 - 162 - Customer services
 - 163 - Promotion
 - 164 - Market research
 - 165 - Injuries and damages
 - 166 - Safety
 - 167 - Personnel administration
 - 168 - General legal services
 - 169 - General insurance
 - 170 - Data processing
 - 171 - Finance and accounting
 - 172 - Purchasing and stores
 - 173 - General engineering
 - 174 - Real estate management
 - 175 - Office management and services
 - 176 - General management
 - 177 - Planning
 - 181 - General function
-

Transit System Employee Work Hours Form (404)

Form Completion

Note: Because benefits differ greatly from one agency to another, report only hours worked for each labor classification.

Col b is for hours worked by both full time and part time employees of your agency for your directly operated services.

Col c is optional information for the 1992 report year. These are the hours worked by both full time and part time employees of your agency on behalf of your purchased transportation services.

Col d is used to indicate part time employees of your agency working on your directly operated services or on behalf of your purchased transportation services. Indicate by entering a where part time labor is used by line (labor classification).

Col e is optional information for the 1992 report year. These are the hours worked by part time employees of your agency if noted in col d. These hours should also be included in cols b and c.

Note: Lines 01 through 04 correspond to the salaries and wages reported in expense object classes 501 and 508 for the vehicle operations function.

- Line 01:** Enter the hours worked by employees of your agency pertaining to vehicle operations including dispatching, revenue vehicle movement control, and scheduling duties; and, including performing executive, professional, and supervisory duties.
- Line 02:** Enter the hours worked by employees of your agency operating or working as crewmen on revenue vehicles.
- Line 03:** Enter the hours worked by employees of your agency pertaining to ticketing and fare collection including printing, distributing, selling and controlling tickets, passes and tokens; pulling vaults from fare collection devices; transporting and counting cash, transfers and tokens; destroying used tickets and transfers; and, auditing and controlling fare collection. Include providing supervision and clerical support for the fare collection, ticketing, counting and security duties.
- Line 04:** Enter the hours worked by employees of your agency pertaining to system security including patrolling revenue vehicles and passenger stations; patrolling and controlling access to yards, buildings and structures; monitoring security devices and reporting security breaches. Report security duties associated with fare collection activities under ticketing and fare collection (line 03).

Note: Line 05 corresponds to the salaries and wages reported in expense object classes 501 and 508 for the vehicle maintenance function.

Line 05: Enter the hours worked by employees of your agency directing, supervising and or performing inspection and maintenance activities, minor repairs, and servicing (cleaning, sweeping, washing, fueling, oiling) of transit vehicles.

Note: Line 06 corresponds to the salaries and wages reported in expense object classes 501 and 508 for the non-vehicle maintenance function.

Line 06: Enter the hours worked by employees of your agency directing, supervising and performing maintenance of buildings and grounds, roadways and track, fare collection and counting equipment, and revenue vehicle movement control systems.

Note: Line 07 corresponds to the salaries and wages reported in expense object classes 501 and 508 for the general administration function.

Line 07: Enter the hours worked by employees of your agency performing executive, professional, and supervisory general administrative duties.

Line 08: Enter the sum of lines 01 through 07, the total operating hours worked by employees of your agency.

Line 09: Enter the total hours worked by employees of your agency engaged in any aspect of a capital project. The labor cost is reimbursed under a capital grant on the Capital Funding Form (103), or is otherwise capitalized on the Operating Expenses Form (301) under object class 510.

Transit System Employee Work Hours Form (404) Check List:

- ✓ Have you included only your own employees?
- ✓ Do the labor expenses charged to the functions on the Operating Expenses Form (301) correspond to the labor classifications on this form?
 - Salaries and wages for vehicle operations employee work hours (lines 01 through 04) are reported under the vehicle operations function.
 - Salaries and wages for vehicle maintenance employee work hours (line 05) are reported under the vehicle maintenance function.
 - Salaries and wages for non-vehicle maintenance employee work hours (line 06) are reported under the non-vehicle maintenance function.
 - Salaries and wages for general administration employee work hours (line 07) are reported under the general administration function.
- ✓ Have you included your employees' work hours for directly operated services (col b) whose expenses are included in object class 501?
- ✓ Have you included your employees' work hours for purchased transportation services (col c) whose expenses are included in object class 508?
- ✓ Have you indicated if your agency has part time employees (col d)?
- ✓ If your agency utilizes part time employees, have you submitted a Supplemental Information Form (005) (box 13), describing the labor agreement term(s) or agency policy(ies) regarding the use of part time employees?
- ✓ If you have part time employees, you may report the optional information on their number of hours worked. Are these part time hours worked included in the total employee work hours (cols b and c)?

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**Transit Safety
Form (405)**

Section 15 ID

Form 005 Included

Mode

a		b	c	d
Line No.	Items	Incidents	Fatalities	Injuries
Collisions				
01	Collisions with other vehicles			
02	Collisions with objects			
03	Collisions with people			
03a	(attempted/successful suicides)	[]	[]	[]
Non-collisions				
Derailments				
04	Derailments/buses going off road			
Personal casualties				
05	Inside vehicle			
06	Boarding and alighting vehicle			
06a	(associated with lifts)	[]	[]	[]
07	In stations/bus stops			
07a	(associated with escalators)	[]	[]	[]
Fires (no thresholds)				
08	In vehicles			
09	In stations			
10	Right of way & others			
11	Total			
11a	Total patrons		[]	[]
12	Transit property damage	\$		

Date Prepared

Date Updated

Transit Safety Form (405)

The purpose of this form is to collect information about the safety of your transit system.

General Information

Report data by mode for directly operated transit service only.

Report data based on your agency's accident and incident reports, not claims filed.

Report all incidents resulting in an injury or fatality, and all incidents with property damage in excess of \$1,000. Include incidents involving revenue vehicle operations, and incidents occurring in a yard or non-revenue service area involving work vehicles and service equipment. The only exception is for fires; report all fires, even if there are no fatalities, injuries, or property damage.

Do not report injuries or deaths resulting from illness, robberies, assaults, and other crimes and misdemeanors. The only exception is for trespassing; report an injury or death to a person who is known to have trespassed on your agency's transit property.

Definitions

Incidents: Collisions, derailments, personal casualties, fires, and property damage in excess of \$1,000, associated with transit agency revenue vehicles; all other facilities on the transit property; and service vehicles, maintenance areas and right-of-ways (ROW).

Incident Reporting Thresholds: For an incident to be reportable, it must involve a transit vehicle or occur on transit property, and result in death, injury, or property damage in excess of \$1,000.

Fatality: A death confirmed within 30 days after an incident which occurs under the collision, derailment, personal casualty, or fire categories.

Injury: Any physical damage or harm to a person. There are no thresholds.

Collisions:

Collisions with Other Vehicles: An incident involving one or more transit agency vehicles and any other vehicle. Report collisions between rail cars from coupling operations. Report fatalities or injuries that occur inside the transit vehicle as well as fatalities or injuries that occur inside other involved vehicles.

Collisions with Objects: An incident involving one or more vehicles from a transit agency with an obstacle (buildings, shopping carts and other objects on right-of-ways) other than vehicles or persons.

Collisions with People: An incident in which one or more persons are involved in a collision with a transit agency vehicle or attempted/successful suicides.

Derailments/Bus Going off Road: A non-collision incident which occurs as a result of rolling equipment leaving the rail, or buses leaving the roadway, and for roll overs. Report all incidents regardless of severity.

Personal Casualties:

Inside Vehicle: A non-collision incident (sudden braking, unexpected swerving) in which one or more persons within the transit vehicle are injured or die.

Boarding and Alighting Vehicle: A non-collision incident boarding or alighting a transit agency vehicle (slips, falls, door closings, lifts) in which one or more persons are injured or die.

In Stations/Bus Stops: A non-collision incident (involving stairs, escalators, elevators, passageways, platforms) at a station or bus stop in which one or more persons are injured or die.

Patron: A person who intends to use or has used the transit system and is on property affiliated with the transit system.

Transit Property: All facilities which are directly controlled by a transit agency (agency is responsible for cleaning or maintaining) or provided to a transit agency for its use by another public or private entity (formal/informal agreement with the owner wherein services or facilities are provided to benefit the transit agency). This includes stations, exclusive right-of-ways, bus stops, and maintenance facilities.

Transit Property Damage: Any damage to transit property that requires the repair or replacement of transit agency vehicles or facilities (track, signals, buildings) to a state equivalent to that which existed prior to the incident.

Instructions

Enter all data based on the first occurrence. For example, if a fatality results from a collision involving a transit agency vehicle, enter the fatality under the collision category rather than the personal casualty category. Or, if an injury results from a fire inside a transit agency vehicle, enter the injury under the fire category.

Fires: Report all fires, electrical or combustible, whether accidental or the result of arson.

Transit Property Damage: Report the amount paid (or an estimate made for insurance purposes). In the case where replacement is necessary, report the depreciated replacement cost. Do not include the cost of clearing wreckage or damage to non-transit agency property.

Transit Safety Form (405)
Form Completion

Line 01

- col b: Enter collisions involving transit agency vehicles on or off transit property if they result in a fatality, injury, or property damage in excess of \$1,000.
- col c: Enter fatalities resulting from collisions involving transit agency vehicles with another vehicle (include persons in all vehicles involved).
- col d: Enter injuries resulting from collisions involving transit agency vehicles with another vehicle (include persons in all vehicles involved).

Line 02

- col b: Enter collisions of transit agency vehicles with objects (buildings, shopping carts, etc.) if they result in a fatality, injury, or property damage in excess of \$1,000.
- col c: Enter fatalities resulting from a transit agency vehicle collision with an object.
- col d: Enter injuries resulting from a transit agency vehicle collision with an object.

Line 03

- col b: Enter collisions of transit agency vehicles with people if they result in a fatality, injury, or property damage in excess of \$1,000.
- col c: Enter fatalities resulting from a transit agency vehicle colliding with a person.
- col d: Enter injuries resulting from a transit agency vehicle colliding with a person.

Line 03a

- col b: If any of the collisions with people were a result of an attempted or successful suicide, enter the number of incidents.
- col c: If any of the collisions with people were a result of an attempted or successful suicide, enter the number of resulting fatalities.
- col d: If any of the collisions with people were a result of an attempted or successful suicide, enter the number of resulting injuries.

Line 04

- col b: Enter all incidents of transit agency vehicles leaving the road or track.
- col c: Enter all fatalities resulting from transit agency vehicles leaving the road or track.
- col d: Enter all injuries resulting from transit agency vehicles leaving the road or track.

Line 05

- col b:** Enter non-collision incidents (sudden braking, unexpected swerving) of transit agency vehicles which result in a fatality or injury inside the vehicle.
- col c:** Enter fatalities resulting from non-collision incidents inside transit agency vehicles.
- col d:** Enter injuries resulting from non-collision incidents inside transit agency vehicles.

Line 06

- col b:** Enter incidents (slips, falls, door closings) where someone is hurt or becomes a fatality when boarding or alighting a transit agency vehicle.
- col c:** Enter fatalities resulting from boarding or alighting a transit vehicle.
- col d:** Enter injuries resulting from boarding or alighting a transit agency vehicle.

Line 06a

- col b:** Enter the number of incidents from line 06 resulting in a personal casualty associated with lifts when boarding or alighting a transit agency vehicle.
- col c:** Enter the number of fatalities from line 06 associated with lifts when boarding or alighting a transit agency vehicle.
- col d:** Enter the number of injuries from line 06 associated with lifts when boarding or alighting a transit agency vehicle.

Line 07

- col b:** Enter all non-collision incidents (involving stairs, escalators, elevators, passage ways, platforms) of personal casualties in transit stations or at bus stops.
- col c:** Enter all non-collision fatalities in transit stations or at bus stops.
- col d:** Enter all non-collision injuries in transit stations or at bus stops.

Line 07a

- col b:** If any personal casualties which occurred in transit stations were associated with escalators, enter the number of incidents.
- col c:** If any of the personal casualties which occurred in transit stations were associated with escalators, enter the number of resulting fatalities.
- col d:** If any of the personal casualties which occurred in transit stations were associated with escalators, enter the number of resulting injuries.

Line 08

- col b:** Enter all fires occurring in transit agency vehicles including arson and regardless of the dollar amount of damage.

col c: Enter all fatalities resulting from fires occurring in transit agency vehicles.

col d: Enter all injuries resulting from fires occurring in transit agency vehicles.

Line 09

col b: Enter all fires occurring in stations including arson and regardless of the dollar amount of damage.

col c: Enter all fatalities resulting from fires occurring in transit stations.

col d: Enter all injuries resulting from fires occurring in transit stations.

Line 10

col b: Enter all fires occurring in right-of-ways and other non-station locations including arson and regardless of the dollar amount of damage.

col c: Enter all fatalities resulting from fires occurring in right-of-ways and other non-station locations.

col d: Enter all injuries resulting from fires occurring in right-of-ways and other non-station locations.

Line 11

col b: Enter the sum of lines 01 through 03, 04 through 06, 07 and 08 through 10, col b.

col c: Enter the sum of lines 01 through 03, 04 through 06, 07 and 08 through 10, col c.

col d: Enter the sum of lines 01 through 03, 04 through 06, 07 and 08 through 10, col d.

Line 11a

col c: Of the number of fatalities entered on line 11, col c, enter the number of patron fatalities of the transit agency.

col d: Of the number of injuries entered on line 11, col d, enter the number of patron injuries of the transit agency.

Line 12

col b: Enter the amount paid, or an estimate made for insurance purposes, during this fiscal year to repair or replace transit agency vehicles and facilities (track, signals, buildings) to a state equivalent to that which existed prior to the incident. In cases where replacement of an older vehicle is necessary report the depreciated value not the cost of buying a new vehicle. Do not include the cost of clearing wreckage or damage to non-transit agency revenue vehicles.

Transit Safety Form (405) Check List:

- ✓ Have you based your data on accident/incident reports, not claims filed?
- ✓ Have you reported all collisions, derailments and personal casualties involving transit vehicles and transit property that meet the reporting thresholds (injury, fatality, or property damage in excess of \$1,000)?
- ✓ Have you reported all information contained in brackets as a subset of the line above it?
- ✓ Have you reported all property damage in excess of \$1,000 even if the incident was the result of a deliberate act of vandalism and or maliciousness?
- ✓ Have you reported all fires?

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Transit System Service (Non-Rail Modes)
Form (403)

Section 15 ID []
Form 005 Included []

Mode []
Type of Service []

Line No.	Item	c			d		e	f	g	h	i
		AM Peak	Midday	Average Weekday	PM Peak	Other					
01	Maximum services vehicles Vehicles operated in maximum service Vehicles available for maximum service	<	<	<	<	<	<	<	<	<	01
02		<	<	<	<	<	<	<	<	<	02
03	Units of service Time service begins Time service ends	<	<	<	<	<	<	<	<	<	03
04		<	<	<	<	<	<	<	<	<	04
05	Service supplied Number of vehicles in operation Total actual vehicle miles Total actual vehicle hours Total actual vehicle revenue miles Total actual vehicle revenue hours Total scheduled vehicle revenue miles Charter service hours Charter service miles School bus hours School bus miles	<	<	<	<	<	<	<	<	<	05
06		<	<	<	<	<	<	<	<	<	06
07		<	<	<	<	<	<	<	<	<	07
08		<	<	<	<	<	<	<	<	<	08
09		<	<	<	<	<	<	<	<	<	09
10		<	<	<	<	<	<	<	<	<	10
11		<	<	<	<	<	<	<	<	<	11
12		<	<	<	<	<	<	<	<	<	12
13	<	<	<	<	<	<	<	<	<	13	
14	<	<	<	<	<	<	<	<	<	14	
15	Service consumed Unlinked passenger trips Passenger miles	<	<	<	<	<	<	<	<	<	15
16		<	<	<	<	<	<	<	<	<	16
17	Service operated (days) Days scheduled operated Days not operated due to strikes Days not operated due to officially declared emergencies	<	<	<	<	<	<	<	<	<	17
18		<	<	<	<	<	<	<	<	<	18
19		<	<	<	<	<	<	<	<	<	19

Date Prepared [] Date Updated [] Report Year 1988

Transit System Service (Non-Rail Modes) Form (406)

The purpose of this form is to report service characteristics for non-rail modes including vehicles required for annual maximum service, time periods of service, service supplied and consumed, and days operated.

General Information

Reporting Changes: This form incorporates the following changes:

- Service supplied data for actual vehicle miles, actual vehicle hours, vehicle revenue miles, vehicle revenue hours and scheduled vehicle revenue miles for time periods of an average weekday are optional.
- Service consumed data for unlinked passenger trips for time periods of an average weekday are optional.
- You are no longer required to report data for revenue capacity miles; service personnel; or days not operated due to no scheduled services, service start-ups and/or terminations, or other reasons.

Report data by mode and type of service. Submit one form for each mode directly operated and for each purchased transportation mode. If a provider operates 100 or more vehicles in annual maximum service across all modes, the provider must file a separate Section 15 report.

Report data for maximum service vehicles during the peak season of the year.

Report data for limits of service, service supplied, service consumed, and service operated for an average weekday, Saturday, and Sunday.

Report data for limits of service using the 2400 hour military time clock.

For demand response or other service with no peak periods, complete only cols f through i.

Unlinked Passenger Trips and Passenger Miles: Report unlinked passenger trips and passenger miles using a statistically valid sampling technique or a 100 percent count. An agency may use any data sampling technique, by mode and type of service, that meets 95 percent confidence and 10 percent precision levels. Please refer to page 23 for more information.

For purchased transportation services included in your report, you may do one sample across multiple contracts for the same mode of service.

Definitions

Vehicles Operated in Maximum Service: Vehicles operated to meet annual maximum service requirements. This is the revenue vehicle count during the peak season of the year, on the week and day that maximum service is provided. Exclude atypical days or one-time special events.

Vehicles Available for Maximum Service: Vehicles available to meet annual maximum service requirements. This includes spares, out-of-service vehicles, and vehicles in or awaiting maintenance, but excludes vehicles awaiting sale and emergency contingency vehicles.

Average Weekday: A representative weekday in the operation of the transit system computed as the mathematical average of several typical weekdays selected at random throughout the year. A typical weekday is one where there are no anomalies such as high ridership due to extra service added for a convention, or low ridership due to a snowstorm. Determine average Saturday and Sunday data, including holiday service, the same way.

Time Service Begins: Start of morning transit service, i.e., the time when a revenue service vehicle leaves the garage or point of dispatch.

Time Service Ends: End of night transit service, i.e., the time when a revenue service vehicle returns to the garage or point of dispatch.

A.M. Peak Period: The period in the morning when additional services are provided to handle higher passenger volumes. The period begins when normal, scheduled headways are reduced and ends when headways return to normal.

P.M. Peak Period: The period in one afternoon or evening when additional services are provided to handle higher passenger volumes. The period begins when normal headways are reduced and ends when headways are returned to normal.

Midday Period: The period between the end of the A.M. peak and the beginning of the P.M. peak.

Actual Service: Total service operated during each time period. Actual service excludes missed trips and service interruptions (e.g., strikes, emergency shutdowns), but includes deadheading.

Scheduled Service: Total service scheduled computed from schedules. Scheduled service excludes service interruptions and special additional services.

Revenue Service: A vehicle is in revenue service when the vehicle is available to the general public and there is a reasonable expectation of carrying passengers that either directly pay fares, are subsidized by public policy, or provide payment through some contractual arrangement. Vehicles operated in fare free service are considered in revenue service. Revenue service excludes deadhead, school bus, and charter service.

Deadhead: Miles and hours that a vehicle travels when out of revenue service. This includes leaving and returning to the garage, changing routes, etc., and when there is no reasonable expectation of carrying revenue passengers. However, it does not include charter service, school bus service, operator training, maintenance training, etc. For non-scheduled, non-fixed-route service (demand responsive), deadhead mileage also includes the travel between the dispatching point and passenger pick-up or drop-off.

Unlinked Passenger Trips: The number of passengers who board public transportation vehicles. A passenger is counted each time he/she boards a vehicle even though he/she may be on the same journey from origin to destination.

Passenger Miles: The sum of the distances ridden by each passenger.

Volume II of the USOA References: Sections 8.2, 8.4, 8.7, 8.8

FTA Circular 9030.1A: Section 9 Formula Grant Application Instructions, Appendix C.

Instructions

Annual Total: Report annual total data in col i. Include service for atypical days if the service is available to the general public (e.g., special services or one-time events) in the calculation of annual totals. You may compute annual totals by multiplying the total number of weekdays, Saturdays, and Sundays that service was operated by the corresponding data for an average weekday, Saturday, and Sunday, and adding in any extra services.

Actual Vehicle Miles and Hours: Report the actual vehicle miles and hours computed as the miles and hours traveled by vehicles in revenue service plus deadhead miles and hours. Do not include items such as charter services, school bus service, operator training, maintenance testing, etc. Subtract missed runs and other service interruptions if estimating actual service from scheduled service. Average weekday data are the sum of the service offered during all time segments of a typical weekday. Include in the annual total, actual data for atypical days.

If you report vanpool services, include travel to or from maintenance facilities or for the driver's personal use (deadhead) in actual vehicle miles and hours.

Actual Vehicle Revenue Miles and Hours: If you report vanpool services and count the driver as a passenger, vehicle revenue miles and hours include travel from the driver's home to the final destination and return.

Scheduled Vehicle Revenue Miles: Report the mileage computed directly from your schedules, excluding any service interruptions or special additional services. Average weekday data are the sum of the scheduled service offered during all time segments of a typical weekday. For non-scheduled services such as demand response, report N/A.

Unlinked Passenger Trips and Passenger Miles: If you have a sampling waiver for passenger mile data, you may report the previous year's data for both passenger miles and unlinked passenger trips. Or, you may report estimated data for intermediate years using the average trip length factor derived from the sample drawn each third year multiplied by a 100 percent count or sample of unlinked passenger trips.

If you have a sampling waiver for passenger mile data, submit a Supplemental Information Form (005) describing how you derived passenger mile data.

If you report vanpool services, you may substitute actual rider counts for sampling. Count the driver as a passenger if he makes a work or other trip and does not receive wages.

Service Operated: For both strikes and officially declared emergencies, you may expand the data used in the Section 9 apportionment to reflect a full year of operation based on the latest operating statistics before the period of the shutdown. Detail the methodology and the estimated annual totals only on a Supplemental Information Form (005). All other forms in your Section 15 report, including annual totals on the Transit System Service (Non-Rail Modes) Form (406), the Transit System Service (Rail Modes) Form (407), and the Section 9 Statistics Form (901) should reflect actual data.

If any days are not operated due to strikes or officially declared emergencies, submit a Supplemental Information Form (005) and describe.

Transit System Service (Non-Rail Modes) Form (406)
Form Completion

Non-Rail Modes: MB, DR, VP, FB, JT, TB, and TR

Line 01

col i: Enter the number of vehicles operated on the maximum day of the year to provide peak period service. If vehicles are used for multiple modes, allocate these vehicles to the appropriate modes, rounding to the nearest whole number.

Line 02

col i: Enter the number of vehicles available on the maximum day of the year to provide peak period service (line 01 plus spares, out-of-service vehicles, and vehicles in or awaiting maintenance; and excluding vehicles awaiting sale or emergency contingency vehicles).

Note: For lines 03 through 04 use military time. Report the limits of service for an average day total (col f, g, and h) as the time morning service begins and night service ends. For any service that does not have peaks, enter the time service begins and ends in columns f, g, or h as applicable.

Line 03

col b: Enter the time A.M. peak service begins for an average weekday.

col c: Enter the time A.M. peak service ends and midday service begins for an average weekday.

col d: Enter the time P.M. peak service begins for an average weekday.

col f: Enter the time service begins for an average weekday; that is, the time vehicles leave the garage to begin the day's service.

col g: Enter the time service begins for an average Saturday.

col h: Enter the time service begins for an average Sunday.

Line 04

col b: Enter the time A.M. peak service ends for an average weekday.

col c: Enter the time midday service ends and P.M. peak service begins for an average weekday.

col d: Enter the time P.M. peak service ends for an average weekday.

col f: Enter the time service ends for an average weekday; that is, the time vehicles return to the garage to end the day's service.

col g: Enter the time service ends for an average Saturday.

col h: Enter the time service ends for an average Sunday.

Note: For line 05 cols b through e, g, and h report the maximum number of vehicles operated during the time period for an average weekday, Saturday, and Sunday respectively.

Line 05

col b: Enter the number of vehicles in A.M. peak operation on an average weekday. (neither the maximum or minimum but the average of several weekdays throughout the year).

col c: Enter the number of vehicles in midday service on an average weekday.

col d: Enter the number of vehicles in P.M. peak service on an average weekday.

col e: Enter the number of vehicles in all other periods of service (before the A.M. peak and after the P.M. peak) on an average weekday.

col f: Enter the largest number of vehicles entered in cols b through e.

col g: Enter the number of vehicles in service on an average Saturday (neither the maximum or minimum but the average of several Saturdays throughout the year).

col h: Enter the number of vehicles in service on an average Sunday (neither the maximum or minimum but the average of several Sundays throughout the year).

Note: For lines 06 through 10, and 15, cols b through e are optional.

Line 06

col b-e: (Optional) Enter the total actual vehicle miles attributable to each peak and non-peak period. These are all the miles put on the vehicles for an average weekday and distributed among the applicable periods.

col f: Enter the total actual vehicle miles for an average weekday. These are all the miles put on the vehicles for an average weekday.

col g: Enter the total actual vehicle miles for an average Saturday. These are all the miles put on vehicles operated for an average Saturday.

col h: Enter the total actual vehicle miles for an average Sunday. These are all the miles put on vehicles operated for an average Sunday.

col i: Enter the annual total of all actual vehicle miles.

Line 07

- col b-e: (Optional) Enter the total actual vehicle hours attributable to each peak and non-peak period. These are all the hours that vehicles operated for an average weekday and distributed among the applicable periods.
- col f: Enter the total actual vehicle hours for an average weekday. These are all the hours that vehicles operated for an average weekday.
- col g: Enter the total actual vehicle hours for an average Saturday. These are all the hours that vehicles operated for an average Saturday.
- col h: Enter the total actual vehicle hours for an average Sunday. These are all the hours that vehicles operated for an average Sunday.
- col i: Enter the annual total of all actual vehicle hours.

Line 08

- col b-e: (Optional) Enter the total actual vehicle revenue miles attributable to each peak and non-peak period. These are all the miles where there is a reasonable expectation of carrying passengers and do not include any deadheading or missed runs for an average weekday, and distributed among the applicable periods.
- col f: Enter the total actual vehicle revenue miles for an average weekday. These are all the miles that vehicles operated in revenue service for an average weekday.
- col g: Enter the total actual vehicle revenue miles for an average Saturday. These are all the miles that vehicles operated in revenue service for an average Saturday.
- col h: Enter the total actual vehicle revenue miles for an average Sunday. These are all the miles that vehicles operated in revenue service for an average Sunday.
- col i: Enter the annual total of all actual vehicle revenue miles.

Line 09

- col b-e: (Optional) Enter the total actual vehicle revenue hours attributable to each peak and non-peak period. These are all the hours where there is a reasonable expectation of carrying passengers, but do not include deadheading or missed run hours, for an average weekday and distributed among the applicable periods.
- col f: Enter the total actual vehicle revenue hours for an average weekday. These are all the hours that vehicles operated in revenue service for an average weekday.
- col g: Enter the total actual vehicle revenue hours for an average Saturday. These are all the hours that vehicles operated in revenue service for an average Saturday.
- col h: Enter the total actual vehicle revenue hours for an average Sunday. These are all the hours that vehicles operated in revenue service for an average Sunday.

col i: Enter the annual total of all actual vehicle revenue hours.

Note: On line 10, report N/A for non-scheduled services such as demand response.

Line 10

col b-e: (Optional) Enter the total scheduled vehicle revenue miles attributable to each peak and non-peak period. These are all the miles computed from published schedules for an average weekday and distributed among the applicable periods. Although some of them may have been missed over the course of the year, all of them should be entered here.

col f: Enter the total scheduled vehicle revenue miles for an average weekday. These are all the miles computed from published schedules for an average weekday.

col g: Enter the total scheduled vehicle revenue miles for an average Saturday. These are all the miles that vehicles were scheduled to operate in revenue service for an average Saturday.

col h: Enter the total scheduled vehicle revenue miles for an average Sunday. These are all the hours that vehicles were scheduled to operate in revenue service for an average Sunday.

col i: Enter the annual total of all scheduled vehicle revenue miles.

Line 11

col i: Enter annual charter service hours, none of which should be entered in lines 07 or 09 above.

Line 12

col i: Enter annual charter service miles, none of which should be entered in lines 06, 08, or 10 above.

Line 13

col i: Enter annual school bus hours only if the vehicle is used exclusively as a school bus, none of which should be entered in lines 07 or 09 above. Do not enter school tripper service on line 13.

Line 14

col i: Enter annual school bus miles only if the vehicle is used exclusively as a school bus, none of which should be entered in lines 06, 08, or 10 above.

Note: For lines 15 and 16, if you report vanpool services, you may substitute actual rider counts for sampling. Count the driver as a passenger if he makes a work or other trip and does not receive wages.

Line 15

- col b-e: (Optional) Enter the total passengers each time they board vehicles attributable to each peak and non-peak period. This is not the same as tickets sold as each unlinked trip is counted even if there was a transfer fare paid. Enter the number of unlinked trips for an average weekday and distributed among the applicable time periods.
- col f: Enter the total passengers each time they board a vehicle for an average weekday.
- col g: Enter the total passengers each time they board a vehicle for an average Saturday.
- col h: Enter the total passengers each time they board a vehicle for an average Sunday.
- col i: Enter the annual total of all unlinked passenger trips.

Line 16

- col f-h: Enter the total passenger miles attributable to average weekday, Saturday, and Sunday service. These are derived from sampling or 100 percent counts and are the sum total of all miles ridden by each passenger on a revenue vehicle.
- col i: Enter the annual total number of passenger miles.

Line 17

- col f-h: Enter the annual number of weekdays, Saturdays, and Sundays that service was operated for your agency (only service included in your report).
- col i: Enter the sum of line 17, cols f through h.

Line 18

- col f-h: Enter the annual number of weekday, Saturdays, and Sundays that service was not operated due to strikes.
- col i: Enter the sum of line 18, cols f through h.

Line 19

- col f-h: Enter the annual number of weekday, Saturdays, and Sundays that service was not operated due to officially declared emergencies.
- col i: Enter the sum of line 19, cols f through h.

Transit System Service (Non-Rail Modes) Form (406) Check List:

- ✓ Are vehicles operated in maximum service (line 01, col i) \leq vehicles available for maximum service (line 02, col i)?
- ✓ Are limits of service (lines 03 through 04) reported using the 2400 military time clock?
- ✓ Are vehicles in operation (line 05, col f) \leq vehicles operated in maximum service (line 01, col i)?
- ✓ Is deadhead excluded from actual vehicle revenue miles (line 08), actual vehicle revenue hours (line 09) and scheduled vehicle revenue miles (line 10)?
- ✓ Are actual vehicle revenue miles (line 08) $<$ actual vehicle miles (line 06)?
- ✓ Are actual vehicle revenue hours (line 09) $<$ actual vehicle hours (line 07)?
- ✓ Are scheduled vehicle revenue miles (line 10) \geq actual vehicle revenue miles (line 08)?
- ✓ If you have a waiver for sampling passenger mile data every third year, submit a Supplemental Information form (005) (box 14) and describe how you derived the passenger mile data.
- ✓ Are the annual totals reported for the service supplied (lines 06 through 10, col i) and the service consumed (lines 15 and 16, col i) greater than or equal to the sum of the data reported for service operated on an average weekday, Saturday, and Sunday (col f, g, and h) multiplied by the number of days service was operated (line 17, col f, g, and h)?
- ✓ If you reported days not operated due to strikes (line 18) or days not operated due to officially declared emergencies (line 19), submit a Supplemental Information Form (005) (box 5) and describe.

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Transit System Service (Rail Modes)
Form (407)

Section 15 ID [] [] [] []
Form 005 Included

Mode [] []
Type of Service [] []

Line No.	Item	Average Weekday			Other	f	g	h	i	Line No.
		AM Peak	Midday	PM Peak						
01	Maximum service vehicles									01
02	Vehicles operated in maximum service									02
02	Vehicles available for maximum service									
03	Limits of service									03
04	Time service begins									04
04	Time service ends									
05	Service supplied									05
06	Number of trains in operation									06
06	Number of passenger cars in operation									06
07	Total actual train miles	>	>	>	>	>	>	>	>	07
07	Total actual train revenue miles	<	<	<	<	<	<	<	<	07
08	Total actual train hours	>	>	>	>	>	>	>	>	08
08	Total actual train revenue hours	<	<	<	<	<	<	<	<	08
09	Total actual passenger car miles	>	>	>	>	>	>	>	>	09
09	Total actual passenger car revenue miles	<	<	<	<	<	<	<	<	09
10	Total actual passenger car hours	>	>	>	>	>	>	>	>	10
10	Total actual passenger car revenue hours	<	<	<	<	<	<	<	<	10
11	Total scheduled passenger car miles	>	>	>	>	>	>	>	>	11
11	Total scheduled passenger car revenue miles	<	<	<	<	<	<	<	<	11
12	Total scheduled passenger car hours	>	>	>	>	>	>	>	>	12
12	Total scheduled passenger car revenue hours	<	<	<	<	<	<	<	<	12
13	Total actual passenger car miles	>	>	>	>	>	>	>	>	13
13	Total actual passenger car revenue miles	<	<	<	<	<	<	<	<	13
14	Total actual passenger car hours	>	>	>	>	>	>	>	>	14
14	Total actual passenger car revenue hours	<	<	<	<	<	<	<	<	14
15	Total actual passenger car revenue hours	>	>	>	>	>	>	>	>	15
15	Total actual passenger car revenue miles	<	<	<	<	<	<	<	<	15
16	Service consumed									16
17	Unlimited passenger trips	>	>	>	>	>	>	>	>	17
17	Passenger miles	<	<	<	<	<	<	<	<	
18	Service operated (days)									18
18	Days scheduled operated									18
19	Days not operated due to strikes									19
20	Days not operated due to officially declared emergencies									20

Date Prepared [] [] [] [] [] []

Date Updated [] [] [] [] [] []

Transit System Service (Rail Modes) Form (407)

The purpose of this form is to report service characteristics for rail modes including vehicles required for annual maximum service, time periods of service, service supplied and consumed, and days operated.

General Information

Reporting Changes: This form incorporates the following changes:

- Service supplied data for actual vehicle miles, actual vehicle hours, vehicle revenue miles, vehicle revenue hours and scheduled vehicle revenue miles for time periods of an average weekday are optional.
- Service consumed data for unlinked passenger trips for time periods of an average weekday are optional.
- You are no longer required to report data for revenue capacity miles; service personnel; or days not operated due to no scheduled services, service start-ups and/or terminations, or other reasons.

Report data by mode and type of service. Submit one form for each mode directly operated and for each purchased transportation mode. If a provider operates 100 or more revenue vehicles in annual maximum service across all modes, the provider must file a separate Section 15 report.

Report data for maximum service vehicles during the peak season of the year.

Report data for limits of service, service supplied, service consumed, and service operated for an average weekday, Saturday and Sunday.

Report data for limits of service using the 2400 hour military time clock.

For service with no peak periods, complete only cols f through i.

Unlinked Passenger Trips and Passenger Miles: Report unlinked passenger trips and passenger miles using a statistically valid sampling technique or a 100 percent count. An agency may use any data sampling technique, by mode and type of service, that meets 95 percent confidence and 10 percent precision levels. Please refer to page 23 for more information.

For purchased transportation services included in your report, you may do one sample across multiple contracts for the same mode of service.

Definitions

Vehicles Operated in Maximum Service: Vehicles operated to meet annual maximum service requirements. This is the revenue vehicle count during the peak season of the year, on the week and day that maximum service is provided. Exclude atypical days or one-time special events.

Vehicles Available for Maximum Service: Vehicles available to meet annual maximum service requirements. This includes spares, out-of-service vehicles, and vehicles in or awaiting maintenance, but excludes vehicles awaiting sale and emergency contingency vehicles.

Average Weekday: A representative weekday in the operation of the transit system computed as the mathematical average of several typical weekdays selected at random throughout the year. A typical weekday is one where there are no anomalies such as high ridership due to extra service added for a convention, or low ridership due to a snowstorm. Determine average Saturday and Sunday data, including holiday service, the same way.

Time Service Begins: Start of morning transit service, i.e., the time when a revenue service vehicle leaves the yard facility or point of dispatch.

Time Service Ends: End of night transit service, i.e., the time when a revenue service vehicle returns to the yard facility or point of dispatch.

A.M. Peak Period: The period in the morning when additional services are provided to handle higher passenger volumes. The period begins when normal, scheduled headways are reduced and ends when headways return to normal.

P.M. Peak Period: The period in the afternoon or evening when additional services are provided to handle higher passenger volumes. The period begins when normal headways are reduced and ends when headways are returned to normal.

Midday Period: The period between the end of the A.M. peak and the beginning of the P.M. peak.

Actual Service: Total service operated during each time period. Actual service excludes missed trips and service interruptions (e.g., strikes, emergency shutdowns), but includes deadheading.

Scheduled Service: Total service scheduled computed from schedules. Scheduled service excludes service interruptions and special additional services.

Revenue Service: A vehicle is in revenue service when the vehicle is available to the general public and there is a reasonable expectation of carrying passengers that either directly pay fares, are subsidized by public policy, or provide payment through some contractual arrangement. Vehicles operated in fare free service are considered in revenue service. Revenue service excludes deadhead and charter service.

Deadhead: Miles and hours that a vehicle travels when out of revenue service. This includes leaving and returning to the yard facility, changing routes, etc., and when there is no reasonable expectation of carrying revenue passengers.

Unlinked Passenger Trips: The number of passengers who board public transportation vehicles. A passenger is counted each time he/she boards a vehicle even though he/she may be on the same journey from origin to destination.

Passenger Miles: The sum of the distances ridden by each passenger.

Volume II of the USOA References: Sections 8.2, 8.4, 8.7, 8.8

FTA Circular 9030.1A: Section 9 Formula Grant Application Instructions, Appendix C.

Instructions

Annual Total: Report annual total data in col i. Include service for atypical days if the service is available to the general public (e.g., special services or one-time events) in the calculation of annual totals. You may compute annual totals by multiplying the total number of weekdays, Saturdays, and Sundays that service was operated by the corresponding data for an average weekday, Saturday, and Sunday, and adding in any extra services.

Actual Vehicle Miles and Hours: For both trains and passenger cars, report the actual vehicle miles and hours computed as the miles and hours traveled by vehicles in revenue service plus deadhead miles and hours. Do not include items such as operator training, maintenance testing, etc. Subtract missed runs and other service interruptions if estimating actual service from scheduled service. Average weekday data are the sum of the service offered during all time segments of a typical weekday. Include in the annual total, actual data for atypical days.

Scheduled Vehicle Revenue Miles: Report the mileage computed directly from your schedules, excluding any service interruptions or special additional services. Average weekday data are the sum of the scheduled service offered during all time segments of a typical weekday.

Unlinked Passenger Trips and Passenger Miles: If you have a sampling waiver for passenger mile data, you may report the previous year's data for both passenger miles and unlinked passenger trips. Or, you may report estimated data for intermediate years using the average trip length factor derived from the sample drawn each third year multiplied by a 100 percent count or sample of unlinked passenger trips.

If you have a sampling waiver for passenger mile data, submit a Supplemental Information Form (005) describing how you derived passenger mile data.

Service Operated: For both strikes and officially declared emergencies, you may expand the data used in the Section 9 apportionment to reflect a full year of operation based on the latest operating statistics before the period of the shutdown. Detail the methodology and the estimated

annual totals only on a Supplemental Information Form (005). All other forms in your Section 15 report, including annual totals on the Transit System Service (Non-Rail Modes) Form (406), the Transit System Service (Rail Modes) Form (407), and the Section 9 Statistics Form (901) should reflect actual data.

If any days are not operated due to strikes or officially declared emergencies, submit a Supplemental Information Form (005) and describe.

Transit System Service (Rail Modes) Form (407)
Form Completion

Rail Modes: HR, LR, CR, IP, CC, and AG

Line 01

col i: Enter the number of vehicles (passenger cars and locomotives) operated on the maximum day of the year to provide peak period service. If vehicles are used for multiple modes, allocate these vehicles to the appropriate modes, rounding to the nearest whole number.

Line 02

col i: Enter the number of vehicles (passenger cars and locomotives) available on the maximum day of the year to provide peak period service (line 01 plus spares, out-of-service vehicles, and vehicles in or awaiting maintenance; and, excluding vehicles awaiting sale or emergency contingency vehicles).

Note: For lines 03 through 04 use military time. Also any service that does not have peaks should only be entered as the time service begins and ends in cols f, g, or h as applicable.

Line 03

col b: Enter the time A.M. peak service begins for an average weekday.

col c: Enter the time A.M. peak service ends and midday service begins for an average weekday.

col d: Enter the time P.M. peak service begins for an average weekday.

col f: Enter the time service begins for an average weekday; that is, the time vehicles leave the garage to begin the day's service.

col g: Enter the time service begins for an average Saturday.

col h: Enter the time service begins for an average Sunday.

Line 04

col b: Enter the time A.M. peak service ends for an average weekday.

col c: Enter the time midday service ends and P.M. peak service begins for an average weekday.

col d: Enter the time P.M. peak service ends for an average weekday.

col f: Enter the time service ends for an average weekday; that is, the time vehicles return to the garage to end the day's service.

col g: Enter the time service ends for an average Saturday.

col h: Enter the time service ends for an average Sunday.

Note: Lines 05 and 07 through 10 refer to trains. Trains are defined as either (a) a locomotive and one or more passenger cars as in the commuter rail mode, or (b) one or more heavy rail or streetcar/light rail vehicles, or (c) one vehicle only, if appropriate to that mode (cable car, inclined plane, etc.). In cases where one passenger car equates to one train, enter the same information on lines 07 and 11, lines 08 and 12, lines 09 and 14, and lines 10 and 15.

Line 05

col b: Enter the number of trains in A.M. peak operation on an average weekday (neither the maximum or minimum but the average of several weekdays throughout the year).

col c: Enter the number of trains in midday service on an average weekday.

col d: Enter the number of trains in P.M. peak service on an average weekday.

col e: Enter the number of trains in all other periods of service (before the A.M. peak and after the P.M. peak) on an average weekday.

col f: Enter the largest number of trains entered in cols b through e.

col g: Enter the number of trains in service on an average Saturday (neither the maximum or minimum but the average of several Saturdays throughout the year).

col h: Enter the number of trains in service on an average Sunday (neither the maximum or minimum but the average of several Sundays throughout the year).

Line 06

col b: Enter the number of passenger cars in A.M. peak operation on an average weekday (neither the maximum or minimum but the average of several weekdays throughout the year).

col c: Enter the number of passenger cars in midday service on an average weekday.

col d: Enter the number of passenger cars in P.M. peak service on an average weekday.

col e: Enter the number of passenger cars in all other periods of service (before the A.M. peak and after the P.M. peak) on an average weekday.

col f: Enter the largest number of passenger cars entered in cols b through e.

col g: Enter the number of passenger cars in service on an average Saturday (neither the maximum or minimum but the average of several Saturdays throughout the year).

col h: Enter the number of passenger cars in service on an average Sunday (neither the maximum or minimum but the average of several Sundays throughout the year).

Note: For lines 07 through 16, cols b through e are optional.

Line 07

col b-e: (Optional) Enter the total actual train miles attributable to each peak and non-peak period. These are all the miles put on the trains for an average weekday and distributed among the applicable periods.

col f: Enter the total actual train miles for an average weekday. These are all the miles put on the trains for an average weekday.

col g: Enter the total actual train miles for an average Saturday. These are all the miles put on trains operated for an average Saturday.

col h: Enter the total actual train miles for an average Sunday. These are all the miles put on trains operated for an average Sunday.

col i: Enter the annual total of all trains miles.

Line 08

col b-e: (Optional) Enter the total actual train revenue miles attributable to each peak and non-peak period. These are all the miles where there is a reasonable expectation of carrying passengers and do not include any deadheading or missed runs for an average weekday, and distributed among the applicable periods.

col f: Enter the total actual train revenue miles for an average weekday. These are all the miles put on the trains operated in revenue service for an average weekday.

col g: Enter the total actual train revenue miles for an average Saturday. These are all the hours that trains operated in revenue service for an average Saturday.

col h: Enter the total actual train revenue miles for an average Sunday. These are all the hours that trains operated in revenue service for an average Sunday.

col i: Enter the annual total of all train revenue miles.

Line 09

col b-e: (Optional) Enter the total actual train hours attributable to each peak and non-peak period. These are all the hours that trains operated for an average weekday and distributed among the applicable periods.

col f: Enter the total actual train hours for an average weekday. These are all the hours put on the trains for an average weekday.

- col g: Enter the total actual train hours for an average Saturday. These are all the hours that trains operated for an average Saturday.
- col h: Enter the total actual train hours for an average Sunday. These are all the hours that trains operated for an average Sunday.
- col i: Enter the annual total of all train hours.

Line 10

- col b-e: (Optional) Enter the total train revenue hours attributable to each peak and non-peak period. These are all the hours where there is a reasonable expectation of carrying passengers, but do not include deadheading or missed run hours, for an average weekday and distributed among the applicable periods.
- col f: Enter the total actual train revenue hours for an average weekday. These are all the hours put on the trains operated in revenue service for an average weekday.
- col g: Enter the total train revenue hours for an average Saturday. These are all the revenue hours that trains operated in revenue service for an average Saturday.
- col h: Enter the total actual train revenue hours for an average Sunday. These are all the revenue hours that trains operated in revenue service for an average Sunday.
- col i: Enter the annual total of all train revenue hours.

Line 11

- col b-e: (Optional) Enter the total actual passenger car miles attributable to each peak and non-peak period. These are all the miles put on the passenger cars for an average weekday and distributed among the applicable periods.
- col f: Enter the total actual passenger car miles for an average weekday. These are all the miles put on the passenger cars for an average weekday.
- col g: Enter the total actual passenger car miles for an average Saturday. These are all the miles put on passenger cars operated for an average Saturday.
- col h: Enter the total actual passenger car miles for an average Sunday. These are all the miles put on passenger cars operated for an average Sunday.
- col i: Enter the annual total of all passenger car miles.

Line 12

- col b-e: (Optional) Enter the total actual passenger car revenue miles attributable to each peak and non-peak period. These are all the miles where there is a reasonable expectation of carrying passengers and do not include any deadheading or missed runs for an average weekday, and distributed among the applicable periods.

- col f: Enter the total actual passenger car revenue miles for an average weekday. These are all the miles put on the passenger cars operated in revenue service for an average weekday.
- col g: Enter the total actual passenger car revenue miles for an average Saturday. These are all the hours that passenger cars operated in revenue service for an average Saturday.
- col h: Enter the total actual passenger car revenue miles for an average Sunday. These are all the hours that passenger cars operated in revenue service for an average Sunday.
- col i: Enter the annual total of all passenger car revenue miles.

Line 13

- col b-e: (Optional) Enter the total scheduled passenger car revenue miles attributable to each peak and non-peak period. These are all the miles computed from published schedules for an average weekday and distributed among the applicable periods. Although some of them may have been missed over the course of the year, all of them should be entered here.
- col f: Enter the total scheduled passenger car revenue miles for an average weekday. These are all the miles computed from published schedules for an average weekday.
- col g: Enter the total scheduled passenger car revenue miles for an average Saturday. These are all the hours that passenger cars were scheduled to operate in revenue service for an average Saturday.
- col h: Enter the total scheduled passenger car revenue miles for an average Sunday. These are all the hours that passenger cars were scheduled to operate in revenue service for an average Sunday.
- col i: Enter the annual total of all scheduled passenger car revenue miles.

Line 14

- col b-e: (Optional) Enter the total actual passenger car hours attributable to each peak and non-peak period. These are all the hours that passenger cars operated for an average weekday and distributed among the applicable periods.
- col f: Enter the total actual passenger car hours for an average weekday. These are all the hours put on the passenger cars for an average weekday.
- col g: Enter the total actual passenger car hours for an average Saturday. These are all the hours that passenger cars operated for an average Saturday.
- col h: Enter the total actual passenger car hours for an average Sunday. These are all the hours that passenger cars operated for an average Sunday.

col i: Enter the annual total of all passenger car hours.

Line 15

col b-e: (Optional) Enter the total passenger car revenue hours attributable to each peak and non-peak period. These are all the hours where there is a reasonable expectation of carrying passengers, but do not include deadheading or missed run hours, for an average weekday and distributed among the applicable periods.

col f: Enter the total actual passenger car revenue hours for an average weekday. These are all the hours put on the passenger cars operated in revenue service for an average weekday.

col g: Enter the total passenger car revenue hours for an average Saturday. These are all the revenue hours that passenger cars operated in revenue service for an average Saturday.

col h: Enter the total actual passenger car revenue hours for an average Sunday. These are all the revenue hours that passenger cars operated in revenue service for an average Sunday.

col i: Enter the annual total of all passenger car revenue hours.

Line 16

col b-e: (Optional) Enter the total passengers each time they board passenger cars attributable to each peak and non-peak period. This is not the same as tickets sold as each unlinked trip is counted even if there was a transfer fare paid. Enter the number of unlinked trips for an average weekday and distributed among the applicable time periods.

col f: Enter the total passengers each time they board passenger cars for an average weekday.

col g: Enter the total passengers each time they board a passenger car for an average Saturday.

col h: Enter the total passengers each time they board a passenger car for an average Sunday.

col i: Enter the annual total of all unlinked passenger trips.

Line 17

col f-h: Enter the total passenger miles attributable to average weekday, Saturday and Sunday service. These are derived from sampling or 100 percent counts and are the sum total of all miles each passenger rides a passenger car.

col i: Enter the annual total number of passenger miles.

Line 18

col f-h: Enter the annual number of weekdays, Saturdays, and Sundays that service was operated for your agency (only service included in your report).

col i: Enter the sum of line 18, cols f through h.

Line 19

col f-h: Enter the annual number of weekday, Saturdays, and Sundays that service was not operated due to strikes.

col i: Enter the sum of line 19, cols f through h.

Line 20

col f-h: Enter the annual number of weekday, Saturdays, and Sundays that service was not operated due to officially declared emergencies.

col i: Enter the sum of line 20, cols f through h.

Transit System Service (Rail Mode) Form (407) Check List:

- ✓ Are vehicles operated in maximum service (line 01, col i) \leq vehicles available for maximum service (line 02, col i)?
- ✓ Are limits of service (lines 03 and 04) reported using the 2400 hour military time clock?
- ✓ Is deadhead excluded from actual train revenue miles (line 08), actual train revenue hours (line 10), actual passenger car revenue miles (line 12), scheduled passenger car revenue miles (line 13), and actual passenger car revenue hours (line 15)?
- ✓ Are actual train revenue miles (line 08) $<$ actual train miles (line 07)?
- ✓ Are actual train revenue hours (line 10) $<$ actual train hours (line 09)?
- ✓ Are actual passenger car revenue miles (line 12) $<$ actual passenger car miles (line 11)?
- ✓ Are scheduled passenger car revenue miles (line 13) \geq actual passenger car revenue miles (line 12)?
- ✓ Are actual passenger car revenue hours (line 15) $<$ actual passenger car hours (line 14)?
- ✓ If you have a waiver for sampling passenger mile data every third year, submit a Supplemental Information Form (005) (box 14) and describe how you derived the passenger mile data.
- ✓ Are the annual totals reported for the service supplied (lines 07 through 15, col i) and the service consumed (lines 16 and 17, col i) greater than or equal to the sum of the data reported for service operated on an average weekday, Saturday and Sunday (cols f, g, and h) multiplied by the number of days service was operated (line 18, cols f, g, and h)?
- ✓ If you reported days not operated due to strikes (line 19) or days not operated due to officially declared emergencies (line 20), submit a Supplemental Information Form (005) (box 5) and describe.

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Revenue Vehicle Inventory
Form (408)

Section 15 ID []
Form 005 Included

Mode []
Type of Service []

a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p
Line No.	Number of Vehicles in Total Fleet	Vehicle Type Code	Ownership Code	Year of Manufacture	Manufacturer Code	Modal Number	Number of Active Vehicles in Fleet	Number of ADA Accessible Vehicles	Emergency Contingency Vehicles	Fuel Type Code	Seating Capacity	Standing Capacity	Total Miles on Active Vehicles During the Period (000)	Average Lifetime Mileage Per Active Vehicle (000)	Line No.
01															01
02															02
03															03
04															04
05															05
06															06
07															07
08															08
09															09
10															10
11															11
12															12
13															13
14															14
15															15
16															16
17															17
18															18
19															19
20															20
21															21
22															22
23															23
24															24
Total															Total
25															25

Date Prepared []

Date Updated []

Revenue Vehicle Inventory Form (408)

The purpose of this form is to report revenue vehicle inventory at the end of the agency's fiscal year, and to identify the characteristics of the vehicles in the fleet.

General Information

Reporting Change: Report the number of Americans with Disabilities Act (ADA) accessible vehicles in the total active fleet.

Complete a separate form for each mode and type of service including:

- Revenue vehicles directly operated by the reporter; and
- Revenue vehicles operated by sellers (providers) included in your report.

Report all revenue vehicles whether or not they were purchased with Federal funds. There is one exception: Taxi-cab companies under contract for demand response services report a reduced set of data on this form. Specifically, they do not have to report year of manufacture, manufacturer code, mode number, emergency contingency vehicles, standing capacity, total miles on active vehicles in the period, and average lifetime mileage per active vehicle (cols e, f, g, j, m, n, and o).

Group all revenue vehicles by mode according to identical vehicle type, ownership code, year of manufacture, manufacturer code, model number, fuel type, and seating and standing capacity.

Volume II of the USOA References: Section 3.3

Definitions

Mode Code: Two-digit mnemonic codes (see Exhibit 13, page 400-64).

Vehicles in Total Fleet: All revenue vehicles at fiscal year end, including those in storage, emergency contingency, awaiting sale, etc.

Vehicle Type Code: Two-digit mnemonic codes (see Exhibit 13, page 400-64).

Ownership Code: Two-digit mnemonic codes (see Exhibit 13, page 400-64) for the following categories:

Leased under Purchase Agreement: Vehicles leased under a closed-end agreement whereby the lessee acquires the capital appreciation of the vehicles as lease payments are made. At the end of the lease, the vehicles are owned by the lessee.

Leased or Borrowed from Related Parties: Vehicles leased or borrowed through a public entity as the result of legal or governmental agreements or restrictions. For example, a State may purchase all vehicles (hold title) and distribute the vehicles to transit agencies; or vehicles may be owned by a county government and leased to a public transit authority who is legally prohibited from owning the vehicles.

Owned Outright: Vehicles owned outright or part of a safe harbor leasing agreement where only the tax title is sold.

True Lease: Vehicles leased such that the lessee does not acquire the capital appreciation of the vehicles as lease payments are made. However, a true lease may include an option to buy the vehicle after the term of the lease at the depreciated or at a pre-arranged value.

Year of Manufacture: The year of original manufacture of the vehicle.

Manufacturer Code: Three-digit mnemonic code of the manufacturer of the vehicle body (see Exhibits 14 and 15, pages 400-65 through 67).

Model Number: Vehicle model number as used by the manufacturer.

Active Vehicles in Fleet: Vehicles in the year end fleet that are available to operate in revenue service, including vehicles temporarily out of service for routine maintenance and minor repairs.

Americans with Disabilities Act (ADA) Accessible Vehicles: A vehicle is accessible if it meets the Architectural and Transportation Barriers Compliance Board (Access Board) guidelines which USDOT has incorporated into its rules as 49CFR part 38. This includes the concept of equivalent facilitation (§37.7[b]) whereby a public or private entity can deviate from provisions of part 38. Equivalent facilitation is a way of providing comparable compliance with part 38 where a portion of part 38 cannot be met. Please refer to *Transportation for Individuals with Disabilities*; Final Rule (49CFR, parts 27, 37, and 38); September 6, 1991.

Emergency Contingency Vehicles: Revenue vehicles placed in an inactive contingency fleet for energy or other local emergencies after the vehicles have reached the end of their normal minimum useful life. The vehicles must be properly stored and maintained, and the emergency contingency plan must be approved by FTA. (For further guidance, see FTA Circular 9030.1A.)

Fuel Type Code: Two-digit codes, see Exhibit 13, page 400-64.

Seating Capacity: The number of seats that are actually installed in the vehicle.

Standing Capacity: The number of standing passengers that can be accommodated aboard the vehicle during a normal full load (non-crush) in accordance with established loading policy or, in absence of a policy, the manufacturer's rated standing capacity figures.

Total Miles on Active Vehicles During the Period: The total miles accumulated on all active vehicles in the group during the period.

Average Lifetime Mileage Per Active Vehicle: Cumulative mileage from the date of manufacture to fiscal year end divided by the number of active vehicles.

Instructions

Ownership Code: If the form is being completed for purchased transportation, report ownership code from the perspective of the seller (provider). (See Exhibit 13, page 400-64.)

Year of Manufacture: Report the date any vehicles were rebuilt and by whom on a Supplemental Information Form (005) (box 15). (See Exhibits 14 and 15, pages 400-65 through 400-67.)

Manufacturer Code: List the manufacturer of the vehicle body (final vehicle manufacturer) as the manufacturer (i.e., enter a vehicle with an Escort chassis but manufactured by National Coach Corp. as NCC). If the manufacturer is not on the list (Exhibits 14 and 15, on pages 400-65 through 67), enter ZZZ and indicate the line number and manufacturer on a Supplemental Information Form (005) (box 15). Use the manufacturer name of the current corporation that manufactures the particular model, with the exception of Flxible, which should be identified by the code FLX regardless of the current parent company.

Model Number: Enter the vehicle model number as used by the vehicle manufacturer. For heavy rail cars, use the most recent edition of *Roster of North American Rapid Transit Cars*. Do not use any spaces, dashes, or other punctuation in the identification of the model number.

Fuel Type Code: Enter DP (diesel particulate) for the fuel type code if a vehicle is equipped with a diesel particulate trap.

Average Lifetime Mileage Per Active Vehicle: Report the cumulative mileage derived from odometer readings for each active vehicle, from the date of manufacture through fiscal year end, divided by the number of active vehicles rounding to the nearest one-thousand (1,000) miles.

Note: Estimate total vehicle mileage for vehicles with damaged or defective odometers from available records.

Exhibit 13

Mode, Vehicle Type, Ownership, and Fuel Type Codes

Mode codes

AG - Automated guideway transit	JT - Jitney
CC - Cable car	LR - Light rail (Streetcar)
CR - Commuter rail	MB - Motorbus
DR - Demand response	TB - Trolleybus*
FB - Ferryboat	TR - Aerial tramway
HR - Heavy rail (Rapid rail)	VP - Vanpool
IP - Inclined plane	OR - Other

Vehicle Type Codes

AB - Articulated motor buses	LR - Light rail vehicles (Streetcars)
AG - Automated guideway vehicles	MR - Monorail vehicles
AO - Automobiles	RL - Commuter rail locomotives
BA - Motor Buses, class A (>35 seats)	RP - Commuter rail passenger coaches
BB - Motor buses, class B (25-35 seats)	RS - Commuter rail, self propelled passenger Cars
BC - Motor buses, class C (<25 seats)	SB - School buses
CC - Cable cars	TB - Trolleybuses*
DB - Double decked buses	TR - Aerial tramways
FB - Ferryboats	VN - Vans
HR - Heavy rail passenger cars	OR - Other
IP - Inclined planes	

Ownership Codes

LP - Leased under purchase agreement
LR - Leased or borrowed from related parties
OO - Owned outright (includes safe harbor leasing situations where only tax title is sold)
TL - True lease
OR - Other

Fuel Type Codes

BF - Bunker fuel	GA - Gasoline
CN - Compressed natural gas	LN - Liquefied natural gas
DF - Diesel fuel	LP - Liquefied petroleum gas
DP - Diesel (particulate trap)	MT - Methanol
EP - Electric propulsion	OR - Other
ET - Ethanol	

* The trolleybus mode and vehicle type are defined as drawing electrical power from overhead lines. Buses that have been designed to look like a trolleybus, but that do not use this electric power source, should be reported as motorbus.

Exhibit 14

Manufacturers' Codes for Reporting Revenue Vehicle Inventories (Bus and Demand Responsive Vehicles)

Airstream Corp.	AIR
Allen Ashley, Inc	AAI
AM General Corp.	AMG
American MAN Corp.	MAN
American Transportation Corp.	ATC
Bluebird Corp.	BBB
Boyertown Auto Body Works	BOY
Bus Industries of America	BIA
Carpenter Body Works	CBW
Champion Motor Coach Inc.	CMC
Chance Coach, Inc.	CCI
(formerly Chance Manufacturing Co./CHA)	
Chevrolet Motor Division, GMC	CMD
Coach and Equipment Co.	CEQ
Collins Bus Corporation	COL
(formerly Collins Industries, Inc.)	
Coons Mfg., Inc.	CMI
Crown Coach Corp.	CRC
Dodge Division, Chrysler Corp.	DTD
Dutcher Corporation	DUC
Eagle Bus Manufacturing	EII
El Dorado Bus, (EBC, Inc.)	BBC
Fleetwood Enterprises	FEI
Flxette Corp.	FLT
Flxible Corp.	FLX
Flyer Industries, Ltd.	FIL
Ford Motor Corp.	FRD
General Motors Corp.	GMC
General Motors of Canada, Ltd.	GML
Gillig Corp.	GIL
Girardin Corporation	GIR
Goshen Coach Corporation	GCC
Grumman Allied Industries	GAI
Highway Products, Inc.	HPI
Ikarus USA, Inc	IKU
International	INT
Kansas Coach Manufacturing	KCM

For all other manufacturers, enter ZZZ in col f and identify the line number and full name of the manufacturer on a Supplemental Information Form (005), but leave off Co., Inc., Corp., etc.

Example: ZZZ on line _____ Carpenter Body Works
 ZZZ on line _____ International

Exhibit 14

Manufacturers' Codes for Reporting Revenue Vehicle Inventories (Bus and Demand Responsive Vehicles) (continued)

Kassbohrer N.A., Inc.	KNA
LAG Motorcoach	LAG
Luxliner Coach, Inc.	LUX
Mercedes Benz	MBZ
Metrotrans Corporation	MTC
Motor Coach Industries	MCI
National Coach Corp.	NCC
Navistar International Corp.	NAV
Neoplan, USA	NEO
New Flyers Industries	NFI
Ontario Bus Industries	OBI
Plymouth Division, Chrysler Corp.	PLY
Prevost Car, Inc.	PCI
Rico Industries	RIC
Saab Industries	SSC
Sabre Carriage Company	SCC
Skillcraft Industries, Inc.	SKL
Specialty Vehicle Mfg. Corp.	SVM
Stewart & Stevenson Services, Inc.	SSI
Stratus Specialty Vehicles	SSV
SuperBus, Inc.	SBI
Supreme Corporation	SPC
Thomas Built Buses	TBB
Tourstar	TOU
Transcoach	TRN
Transportation Manufacturing Co.	TMC
Traveco Corp.	TRV
Trolley Enterprises, Inc.	TEI
Turtle Top Transit	TTT
Van Hool	VAN
Volvo	VOL
Wayne Corp.	WAY
(formerly Wayne Manufacturing Co.)	
Wheeled Coach Industries, Inc.	WCI
Wide One Corporation	WOC
World Trans, Inc.	WTI

For all other manufacturers, enter ZZZ in col f and identify the line number and full name of the manufacturer on a Supplemental Information Form (005), but leave off Co., Inc., Corp., etc.

Example: ZZZ on line _____ Carpenter Body Works
 ZZZ on line _____ International

Exhibit 15

Manufacturers' Codes for Reporting Revenue Vehicle Inventories (Rail and Other Vehicles)

ABB Traction Inc.	ABB
AEG Westinghouse Transp. Sys.	AEG
Alsthom Transportation, Inc	ATI
American Car and Foundry Co.	ACF
American Costal Industries	ACI
Amrail, Inc.	AMI
Breda Transportation, Inc.	BFC
Bombardier Corp.	BOM
Boeing Vertol Co.	BVC
Budd Co.	BUD
Cable Car Concepts, Inc.	CCC
Canadian Vickers, Ltd.	CVL
Duewag Corporation	DWC
Ferrostaal Corporation	FSC
Hawker Siddeley Canada	HSC
Hitachi	HIT
Kawasaki Heavy Industries	KAW
M.B.B.	MBB
Morrison-Knudsen, Inc.	MKI
Perley Thomas Car Co.	PTC
Pressed Steel Car Co.	PSC
Pullman-Standard	PST
Rohr Corp.	RHR
Soferval	SOF
Societe Franco-Belge	
De Material	SFB
Siemens-Duewag	SDU
St. Louis Car Co.	SLC
Sumitomo Corp.	SUM
Tokyo Car Co.	TCC
UTDC, Inc.	UTD
VSL Corporation	VSL
Westinghouse-Amrail	WAM

For all other manufacturers, enter ZZZ in col f and identify the line number and full name of the manufacturer on a Supplemental Information Form (005), but leave off Co., Inc., Corp., etc.

Example: ZZZ on line _____ General Electric

Revenue Vehicle Inventory Form (408)

Form Completion

Complete this form for fiscal year end. Complete one form per mode and type of service (directly operated and/or purchased transportation). Enter all revenue vehicles whether purchased with Federal, State, local, or directly generated funds, or if purchased by a private provider under contract.

Group vehicles by mode, vehicle type, ownership, year of manufacture, manufacturer code, model number, fuel type code, and seating/standing capacity before filling out the form.

Note: Taxi-cab companies under contract for demand response services enter a reduced set of data on this form. Specifically, they do not have to enter year of manufacture, manufacturer code, model number, emergency contingency vehicles, standing capacity, total miles on active vehicles during the period, and average lifetime mileage per active vehicle for automobiles and vans (cols e, f, g, j, m, n, and o).

Enter one group per line.

Lines 01 through 24

- col b: Enter the number of vehicles in total fleet on the agency property at the end of the fiscal year (includes those in storage, emergency contingency and awaiting sale).
- col c: Enter the vehicle type code referring to Exhibit 13.
- col d: Enter the ownership code referring to Exhibit 13. For purchased transportation, ownership codes are those of the seller (provider) (for example, if the provider owns the vehicles, enter OO).
- col e: Enter the year the vehicle was originally built.
- col f: Enter the manufacturer's code, referring to Exhibits 14 and 15.
- col g: Enter the model number of the vehicle.
- col h: Enter the number of vehicles available for revenue service, including those temporarily out of service. Do not include vehicles in an approved emergency contingency plan.
- col i: Enter the number of active vehicles in the fleet that meet ADA accessibility requirements.
- col j: Enter the number of vehicles stored and maintained under an FTA approved Emergency Contingency Plan.

col k: Enter the fuel type code referring to Exhibit 13. Submit a Supplemental Information Form (005) (box 15) for fuel type OR and describe.

col l: Enter the number of seats on the vehicle.

col m: Enter the number of standees local policy allows on the vehicle. If local policy prohibits standees, enter zero.

col n: Enter the total number of miles these vehicles have accrued at fiscal year end and rounded to the nearest 1,000 miles.

col o: Enter the average odometer/hubodometer reading of all these vehicles at fiscal year end, and round to the nearest 1,000 miles.

Line 25

col b: Enter the sum of lines 01 through 24, col b.

col h: Enter the sum of lines 01 through 24, col h.

col i: Enter the sum of lines 01 through 24, col i.

col j: Enter the sum of lines 01 through 24, col j.

col n: Enter the sum of lines 01 through 24, col n.

Revenue Vehicle Inventory Form (408) Check List:

- ✓ Have you completed separate forms by mode and type of service (directly operated vehicles and vehicles operated through purchased transportation arrangements with providers included in your report)?
- ✓ Have you grouped all revenue vehicles on each form by vehicle type, ownership code, year of manufacture, manufacturer code, model number, fuel type, and seating and standing capacity?
- ✓ By line number, are the vehicles in the total fleet (col b) \geq to the active vehicles in the fleet (col h) plus emergency contingency vehicles (col j)?
- ✓ Are the active vehicles in the fleet (col h) \geq sum of the vehicles available for maximum service on the Transit System Service (Non-Rail Modes) Form (406) and the Transit System Service (Rail Modes) Form (407), line 02, col i?
- ✓ Do the fuel types (col k) correspond to the fuel types on the Revenue Vehicle Maintenance Performance and Energy Consumption Form (402), lines 10 through 19?
- ✓ If you reported OR for mode, fuel type, vehicle type, or ownership code submit a Supplemental Information Form (005) (box 15), and describe.
- ✓ Are the total miles on active vehicles during the reporting period (col n) approximately equal to the Transit System Service (Non-Rail Modes) Form (406) actual vehicle miles (line 6, col i) or the Transit System Service (Rail Modes) Form (407) actual passenger car miles (line 11, col i)?
- ✓ Have you indicated the number of ADA accessible vehicles in the active fleet (col i)?

Summary Series

Forms (900's)

Section 9 Statistics
Form (901)

Section 15 ID

Form 005 Included

Mode

a Line No.	b Item	c Annual Total	d Non-UZA	e UZA	f UZA	g UZA
01	UZA number					
	Non-fixed guideway					
02	Actual vehicle revenue miles					
03	Passenger miles					
04	Operating expense (reporting agency)					
	Fixed guideway					
05	Fixed guideway directional route miles					
06	Actual vehicle revenue miles					
07	Passenger miles					
08	Operating expense (reporting agency)					
09	Enter commencement date of revenue service on first fixed guideway segment.					
	month <input type="text"/> day <input type="text"/> year <input type="text"/>					

Date Prepared

Date Updated

Section 9 Statistics Form (901)

The purpose of this form is to summarize the data used in Section 9 formula apportionment on one form.

General Information

Reporting Changes: This form incorporates the following changes:

- Report data on the Section 9 Statistics Form (901) based upon the 1990 U.S. Bureau of the Census designated urbanized areas (UZA). UZA numbers for your service area may have changed. Please contact your validation analyst for the proper UZA number(s).
- Report the commencement date of revenue service on your first segment of fixed guideway, by mode.

Use one page for each mode; the form is separated into fixed guideway and non-fixed guideway sections.

Report the total by mode for both your directly operated services and for purchased services of contractors whose non-financial data are included in your report.

Apportionment of FTA Section 9 funds to U.S. Census designated urbanized areas (UZA) with 200,000 or more population is based, in part, on their vehicle revenue miles, fixed guideway directional route miles, passenger miles, and operating costs. These data are obtained directly from Section 15 reports.

Complete the Section 9 Statistics Form (901) after you complete the rest of your Section 15 report.

This form is used to:

- Allocate data when reporters serve more than one urbanized area or also serve a non-urbanized area (non-UZA);
- Allocate motorbus statistics when reporters have both fixed guideway (FG) and non-fixed guideway (NF) operations.

Correspondence to Other Forms: Entries made for Section 9 statistics must be consistent with the mode totals reported on other Section 15 forms. Exhibit 16 on page 900-6 identifies the corresponding data on other forms.

Definitions

Urbanized Area (UZA): An area (50,000 or more population) so designated by the Bureau of the Census.

Instructions

Allocating Data Among Urbanized and Non-Urbanized Areas: Transit agencies serving UZAs of 200,000 or more population should report all of their vehicles revenue miles, passenger miles, operating expenses and fixed guideway directional route miles on this form. If your transit agency serves only one UZA (200,000 or more population), enter the annual total in col c. If your transit agency serves more than one UZA or also serves a non-UZA, enter the annual total in col c. In addition, allocate fixed guideway directional route miles, actual vehicle revenue miles, passenger miles and operating costs among the UZAs and non-UZAs, in cols d through g.

Fixed Guideway Directional Route Miles: Enter data from the Transit Way Mileage Form (403), col c or c+d. If a service change impacted the number of fixed guideway directional route miles operated during the year, enter average monthly directional route miles from the Transit Way Mileage Form (403), col h.

Allocating Motorbus Statistics Between Fixed and Non-Fixed Guideways: You may use the Section 9 Statistics Form (901) to allocate motorbus passenger miles, vehicle revenue miles, and operating expenses between fixed guideway (the sum of exclusive and controlled access right-of-ways reported on the Transit Way Mileage Form (403)) and non-fixed guideway. It is not mandatory to allocate motorbus statistics; all motorbus statistics may be reported as non-fixed guideway.

To allocate your motorbus statistics, split total vehicle revenue miles into fixed guideway and non-fixed guideway portions based on schedules and lengths of fixed guideway route segments. Then, allocate passenger miles and operating expenses based on the percentage of fixed guideway and non-fixed guideway vehicle revenue miles as follows:

Calculate the percentage of fixed guideway (FG) and non-fixed guideway (NF) vehicle revenue miles:

$$\text{FG \%} = \frac{\text{Total Guideway Vehicle Revenue Miles}}{\text{Total Vehicle Revenue Miles}}$$

$$\text{NF \%} = \frac{\text{Non-Fixed Guideway Vehicle Revenue Miles}}{\text{Total Vehicle Revenue Miles}}$$

Allocate operating expenses and passenger miles:

Fixed Guideway

Operating Expenses = FG% × Total Operating Expenses

Passenger Miles = FG% × Total Passenger Miles

Non-Fixed Guideway

Operating Expenses = NF% × Total Operating Expenses

Passenger Miles = NF% × Total Passenger Miles

If you allocate motorbus vehicle revenue miles, passenger miles and operating expenses between fixed guideway and non-fixed guideway, submit a Supplemental Information Form (005). You should state that the above methodology was used and include your calculations. If you use another methodology, describe and show your calculations.

***Commencement Date of Fixed-Guideway Revenue Service:* This is the opening date of revenue service for a fixed guideway mode. For example, if your first light rail line began service on September 9, 1981, report this date for LR mode.**

Exhibit 16

Section 9 Statistics Form (901) Corresponding Data

Lines on Section 9 Statistics Form (901)	Data Item	Source Forms
02, 06	Actual vehicle revenue miles	Transit System Service (Non-Rail Modes) Form (406) line 8, col i Transit System Service (Rail Modes) Form (407) line 12, col i
03, 07	Passenger miles	Transit System Service (Non-Rail Modes) Form (406) line 16, col i Transit System Service (Rail Modes) Form (407) line 17, col i
04, 08	Operating expense (Reporting Agency): Total system expenses minus object class 508.02	Operating Expenses Form (301) line 15, col b minus line 12, col b or for single mode operators Operating Expenses Summary Form (301) line 15, col f minus line 12, col f
05	Fixed guideway directional route miles	Transit Way Mileage Form (403)* Rail Modes: col c or col h Non-Rail Modes: col (c+d) or col h

* Use col h if there was a change in mileage during the year

Section 9 Statistics Form (901)
(All Reporters in UZA's \geq 200,000)
Form Completion

Note: This form is a summary form and should be completed only after the Operating Expenses Report Series Forms (300's) and Non-Financial Operating Data Report Series Forms (400's) have been completed. It is only for those agencies who serve an urbanized area (UZA) of 200,000 or more population as designated by the Bureau of the Census. Combine all directly operated and purchased transportation services by mode and enter summary data on this form.

Line 01

col c-g: Enter all urbanized area (UZA) numbers served by your agency.

Note: If your agency serves only one UZA enter all data in col c. Allocate data in cols d through g if you serve more than one UZA and/or non-UZA (less than 50,000 population).

Note: Lines 02 through 04 are for non-rail modes (DR, VP, JT, and MB if there is no exclusive/controlled route mileage claimed).

Line 02

col c: Enter the sum of actual vehicle revenue miles from the Transit System Service (Non-Rail Modes) Form (406), line 8, col i, directly operated and purchased transportation.

Line 03

col c: Enter the sum of passenger miles from the Transit System Service (Non-rail Modes) Form (406), line 16, col i, directly operated and purchased transportation.

Line 04

col c: Enter the total modal operating costs for directly operated and purchased transportation minus object class 508.02; Operating Expenses Form (301), line 15, col b minus line 12, col b; or, for single mode operators, Operating Expenses Summary Form (301), line 15, col f minus line 12, col f.

Note: Lines 05 through 08 are for all rail modes and modes qualifying for the rail tier of the Section 9 apportionment (AG, CC, CR, FB, HR, IP, LR, TB, TR, and MB if exclusive/controlled route mileage is claimed).

Line 05

col c: Enter the fixed guideway directional route miles from the Transit Way Mileage Form (403), col c (or col h if there was a change in mileage during the year).

HR, line 08, col c or h

LR, line 16, col c or h

CR, line 24, col c or h
IP, line 25, col c or h
CC, line 26, col c or h
AG, line 27, col c or h
MB, line 28, col c+d or h
TB, line 29, col c+d or h
FB, line 30, col c or h
TR, line 31, col c or h

Line 06

col c: Enter the sum of actual passenger car revenue miles from the Transit System Service (Rail Modes) Form (407), line 12, col i, directly operated and purchased transportation; or, if exclusive/controlled route mileage is claimed for a mode on the Transit System Service (Non-Rail Modes) Form (406), enter the sum of actual revenue vehicle miles from line 8, col i, directly operated and purchased transportation.

Line 07

col c: Enter the sum of passenger miles from the Transit System Service (Rail Modes) Form (407), line 17, col i, directly operated and purchased transportation; or, if exclusive/controlled route mileage is claimed for a mode on the Transit System Service (Non-Rail Modes) Form (406), enter the sum of passenger miles, line 16, col i, directly operated and purchased transportation.

Line 08

col c: Enter the total modal operating costs for directly operated and purchased transportation minus object class 508.02; Operating Expenses Form (301), line 15, col b minus line 12; or, for single mode operators, Operating Expenses Summary Form (301), line 15, col f minus line 12, col f.

Line 09

col b: Enter the commencement date (month, day, year) of revenue service on your first segment of fixed guideway.

Section 9 Statistics Form (901) Check List:

- ✓ Submit this form only if you are serving one or more urbanized areas of 200,000 or more population.
- ✓ Are your data based on 1990 U.S. Bureau of the Census designated urbanized areas? Have you contacted your validation analyst for the proper UZA number(s)?
- ✓ Have you totalled data for your directly operated services and for purchased transportation services of contractors whose non-financial data are included in your report?
- ✓ If you serve more than one urbanized area and/or non-urbanized area, have you allocated your data to each area?
- ✓ If you allocated motorbus statistics between fixed guideway and non-fixed guideway, have you submitted a Supplemental Information Form (005) (box 8) describing the allocation procedures and calculations?
- ✓ Have you checked your entries for consistency in mode totals to those on other Section 15 forms?
- ✓ Have you reported the commencement date (month, day, year) of revenue service on your first segment of fixed guideway, by mode, on line 09?





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